GOVERNMENT OF EAST PAKISTAN

FINANCE ACCOUNTS
1957-58

AND

THE AUDIT REPORT
1959

Deputy Secretary, Home (O. & M.) Department
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FINANCE ACCOUNTS, GOVERNMENT OF EAST PAKISTAN, 1957-58.

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II.—ACCOUNTS.

FINANCE ACCOUNTS OF THE GOVERNMENT OF EAST PAKISTAN FOR THE YEAR 1957-58 AND THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF PAKISTAN.

Certificate of the Comptroller and Auditor General of Pakistan.

This compilation containing the Finance Accounts of the Government of East Pakistan for the year 1957-58 and the report of the Comptroller and Auditor General of Pakistan presents the accounts of the receipts and outgoings of the Government of East Pakistan for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the Revenue and Capital Accounts, the Accounts of the Public Debt and the liabilities and assets of the Government of East Pakistan as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of Pakistan on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with paragraph II (4) of the Pakistan (Audit and Accounts) Order, 1952, read with Article 4 (I) of the Laws (Continuance in Force) Order, 1958, the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Government of East Pakistan.

The Accounts for 1957-58 which as Comptroller and Auditor General, I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction in accordance with the provisions of the Pakistan (Audit and Accounts) Order, 1952, read with Article 4 (1) of the Laws (Continuance in Force) Order, 1958. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the accounts of Revenue, but I am satisfied on the best information available that the accounts of Revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts herewith presented are correct statements of the receipts and outgoings of the Government of East Pakistan for the year 1957-58.

Karachi;
The 21st March, 1961.

GHULAM ABBAS,
Comptroller and
Auditor General of Pakistan.

A—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

1. *Main Divisions of Accounts.*—There are four main divisions of Government accounts:—

(1) Revenue.

(2) Capital.

(3) Debt.

(4) Remittance.

The first division deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which presents the revenue surplus or deficit for the year. The second division deals with expenditure usually met from borrowed funds with the object either of increasing concrete assets of a material character or of reducing future recurring liabilities such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set off to capital expenditure. The third division comprises receipts and payments in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with repayments of the former and the recoveries of the latter. The fourth and last division embraces all merely adjusting heads, e.g., cash remittances from one treasury to another transfers between different accounting circles and remittances between Pakistan and England. Credits and debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year, April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government Commercial undertakings run on Commercial Principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Pakistan Audit Department.

2. *Sections and Heads of Accounts.*—Within each of the four divisions mentioned above, the transactions are grouped into sections which are further sub-divided into Major heads of Accounts. The sections are distinguished by letters of the alphabet, a "single" letter denoting the Revenue portion and a "double" letter denoting the Capital portion of a particular category of transactions, e.g., Section "A" denotes the Revenue and Expenditure grouped as "Principal Heads of Revenue" and Section "A A" denotes the Capital Expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the Disbursement side. No numbering is adopted for Debt and Remittance heads though these are also arranged in Sections.

The Major Heads are sub-divided into Minor Heads and the Minor Heads into Sub-Heads and Detailed Heads. Under each of these heads, the expenditure is shown distributed between Charged and Voted. The Major, Minor and the Sub-Heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-Heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts, but in general a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the Province while the rest is deposited with the State Bank of Pakistan. Apart from these Cash balances are the Cash Balances Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in Treasury Bills and other short term securities of the Government of Pakistan.

4. *Changes during the year under Report.*—Under the financial provisions of the new Constitution which became operative with effect from the year 1957-58, all the Government transactions are classified in the following two accounts:—

(*i*) *Provincial Consolidated Fund.*—This includes transactions in respect of all revenues received, all loans raised and all moneys received in repayment of any loan and all *charged* and voted expenditure met out of the moneys so received.

(*ii*) *Public Account of the Province.*—This includes transactions in respect of all other public moneys received/paid.

Accordinly, the estimates of receipts and disbursements pertaining to the Provincial Consolidated Fund and incomings and outgoings from the Public Account of the Province where shown separately in the Annual Financial Statement. Receipts and repayments of Debt and Loans and advances by Provincial Government are now a part of the Provincial Consolidated Fund. The balances in respect thereof, however, continue to be reviewed in part B of the compilation as hitherto.

The transactions in connection with "Advances Repayable" on which a vote of the Legislature was obtained previously were accordingly required to be transferred to the Public Account with effect from the financial year 1957-58. Nevertheless the disbursements under "Advances Repayable" for the year 1957-58 were put to the vote during the year. The position during the subsequent years is in conformity with the constitutional requirements.

Note.—In using this compilation, the following general information may be noted—

(*i*) In Pakistan, the financial year is from April 1, to March, 31. Thus 1957-58 means the year from April, 1, 1957 to March 31, 1958.

(*ii*) 100 Thousands .. 1 Lac.
100 Lacs .. 1 Crore.
10 Lacs .. 1 Million.
1 Crore .. .. 10 Millions.

(*iii*) Rupees 1 Crore is equal to U. S. $ 2·1 Millions or £7,50,000. Sterling.

(*Throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.*)

SUMMARY OF THE TRANSACTIONS OF THE YEAR UNDER REPORT (1957-58).

4. A summary of the detailed transactions during the year under report as compared with the Budget for the year is given in the sub-joined statement:—

Receipts.	Budget Estimates, 1957-58.	Actuals, 1957-58.	More (+) Less (—).	Disbursements.	Budget Estimates, 1957-58.	Actuals, 1957-58.	More(+) Less(—).
1	2	3	4	5	6	7	8
			A.—PROVINCIAL CONSOLIDATED FUND. I.—REVENUE.				
Revenue.							
Principal Heads of Revenue— Customs	5,66,00	4,33,19	—1,32,81	*Expenditure.*			
Central Excise Duties ..	1,76,71	1,87,39	+10,68	Direct Demands on the Revenue—			
Taxes on Income other than Corporation Tax.	2,76,55	3,52,49	+75,94	Taxes on Income other than Corporation Tax.	4,52	4,14	—38
Sales Tax	2,59,00	2,59,25	+25	Salt	32	28	—4
Land Revenue ..	11,23,58	6,75,46	—4,48,12	Land Revenue ..	5,00,19	3,42,49	—1,57,70
Provincial Excise ..	84,84	1,00,84	+16,00	Provincial Excise ..	71,62	18,14	—3,48
Stamps	2,00,00	2,76,80	+76,80	Stamps	9,28	8,26	—1,02
Forest	76,30	1,17,51	+41,21	Forest	24,23	34,90	+10,67
Registration	70,00	1,02,09	+32,09	Registration ..	32,84	35,78	+2,94
Receipts under Motor Vehicles Acts.	11,50	16,82	+5,32	Charges on account of Motor Vehicles Acts.	..	..	..
Taxes and Duties levied in connection with the Rehabilitation of displaced persons.	..	4,18	+4,18	Other Taxes and Duties	49	45	—4
Other Taxes and Duties ..	72,24	96,13	+23,89				
Total Principal Heads of Revenue	29,16,72	26,22,15	—2,94,57	Total Direct Demands on the Revenue.	5,93,49	4,44,44	—1,49,05

Irrigation-Net Receipts ..	22,87	3,71	—19,16	Irrigation	30,25	97,54	+67,29
Debt Services	13,73	18,59	+4,86	Debt Services ..	4,61,67	—10,62	—4,72,29
Civil Administration ..	2,26,89	2,40,50	+13,61	Civil Administration ..	16,58,81	17,70,03	+1,11,22
Civil Works and Miscellaneous Public Improvements.	49,64	29,51	—20,13	Civil Works and Miscellaneous Public Improvements.	1,64,35	—2,46,49	—4,10,84
Electricity Schemes—Net Receipts.	34,02	35,72	+1,70	Electricity Schemes ..	3,35	..	—3,35
Miscellaneous	1,53,54	1,15,35	—38,19	Miscellaneous ..	2,43,34	2,21,50	—21,84
Contributions and Miscellaneous adjustments between Central and Provincial Governments.	98	75,69	+74,71	Extraordinary Charges ..	4,62	4,84	+22
Extraordinary Receipts ..	5,08	4	—5,04	Development ..	6,44,41	4,63,82	—1,80,59
Total Revenue ..	34,23,47	31,41,26	—2,82,21	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	17,30	18,10	+80
Surplus	..	3,78,10	—7,76,22				
Deficit	3,98,12	..		Total Expenditure on Revenue Account.	38,21,59	27,63,16	—10,58,43

Receipts.	Budget Estimates, 1957-58.	Actuals, 1957-58.	More (+) Less (—).	Disbursements.	Budget Estimates, 1957-58.	Actuals, 1957-58.	More (+) Less (—).
1	2	3	4	5	6	7	8
				II.—CAPITAL.			
				Capital Expenditure outside the Revenue Account.			
				Forest	22,93	—1,35	—24,28
				Irrigation, Navigation, Embankment and Drainage Works.	8,06,88	5,21,01	—2,85,87
				Public Health ..	21,70	21,81	+11
				Agricultural Improvement and Research.	3,39,57	1,34,66	—2,04,91
				Industrial Development	1,76,70	41,38	—1,35,32
				Ports	..	—6,06	—6,06
				Town Development Schemes.	30,84	1,05,33	+74,49
				Civil Works ..	13,68,43	7,64,26	—6,04,17
				Electricity Schemes ..	3,62,92	1,08,52	—2,54,40
				Other Provincial Works outside the Revenue Account.	41,55	5,55	—36,00
				Printing Presses ..	..	..	..
				Provincial Schemes of State Trading.	2,33,09	7,81,21	+5,48,12
				Provincial Miscellaneous Investments.	50,00	3,62,73	+3,12,73
				Total ..	34,54,61	28,39,05	—6,15,56

III.—DEBT.

Public Debt—				*Public Debt—*			
Floating Debt	10,82,00	9,10,85	—1,71,15	Floating Debt	10,82,00	2,56,02	—8,25.98
Loans from the Central Government.	39,66,00	21,07,39	—18,58,61	Loans from the Central Government.	2,30,70	1,48,88	—81,82
Total ..	50,48,00	30,18,24	—20,29,76	Total ..	13,12,70	4,04,90	—9,07,80
Loans and Advances by Provincial Governments—				*Loans and Advances by Provincial Governments—*			
Recoveries of Loans and Advances.	29,21	78,94	+49,73	Loans and Advances ..	2,40,66	2,84,84	+44,18
Total ..	29,21	78,94	+49,73	Total ..	2,40,66	2,84,84	+44,18
Total A—Provincial Consolidated Fund.	85,00,68	62,38,44	—22,62,24	Total A—Provincial Consolidated Fund.	88,29,56	62,91,95	—25,37,61

B.—PUBLIC ACCOUNTS OF THE PROVINCE.

Unfunded Debt—				*Unfunded Debt—*			
State Provident Funds ..	86,65	1,11,40	+24,75	State Provident Funds ..	40,90	51,14	+10,24
Total ..	86,65	1,11,40	+24,75	Total ..	40,90	51,14	+10,24
Deposits and Advances—				*Deposits and Advances—*			
Appropriation for Reduction or Avoidance of Debt.	2,47,38	16,68	—2,30,70	Appropriation for Reduction or avoidance of Debt. ..	6,68	..	—6,68
Depreciation Reserve Fund ..	13,22	10,79	—2,43				
Deposits of Local Funds ..	2,85,00	3,71,40	+86.40	Deposits of Local Funds ..	2,98,60	3,80,12	+81,52
Civil Deposits	7,68,79	8,56,37	+87,58	Civil Deposits	7,33,91	6,30,81	—1,03,10
Other Accounts	3,40,46	2,72,33	—68,13	Other Accounts ..	3,40,46	2,03,68	—1,36,78
Advances not bearing Interest	60,61	84,92	+24,31	Advances not bearing Interest	45,43	92,87	+47,44
Suspense	20,12,00	20,77,16	+65,16	Suspense	20,28,22	18,34,77	—1,93,45
Miscellaneous	..	—7,07	—7,07	Miscellaneous			
Total ..	37,27,46	36,82,58	—44,88	Total ..	34,53,30	31,42,25	—3,11,05

Receipts.	Budget Estimates, 1957-58.	Actuals, 1957-58.	More(+) Less(—).	Disbursements.	Budget Estimates, 1957-58.	Actuals, 1957-58.	More(+) Less(—).
1	2	3	4	5	6	7	8
			IV.—REMITTANCES.				
Remittances—				*Remittances—*			
Remittances	62,00,00	69,75,51	+7,75,51	Remittances	62,00,00	69,83,58	+7,83,58
Total B—Public Account of the Province	1,00,14,11	1,07,69,49	+7,55,38	Total B—Public Account of the Province.	96,94,20	1,01,76,97	+4,82,77
Total—Receipts. ..	1,85,14,79	1,70,07,93	—15,06,86	Total—Disbursements ..	1,85,23,76	1,64,68,92	—20,54,84
Cash Balance—				*Cash Balance—*			
(A) Opening Balance ..	50,11	—11,56,39	—12,06,50	(A) Closing Balance	41,14	—6,17,38	—6,58,52
Grand Total ..	1,85,64,90	1,58,51,54	—27,13,36	Grand Total ..	1,85,64,90	1,58,51,54	—27,13,36

(A) Increase of Cash Balance during the year 5,39,01. Balances as a whole both Cash and Invested are dealt within paragraph 13 of the Report.

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES.

Brief explanations of the more important variations from the Budget Estimates, both of receipts and disbursements, as exhibited in the foregoing statement, are given below:—

A.—PROVINCIAL CONSOLIDATED FUND.

RECEIPTS.

INCREASE IN RECEIPTS.

I.—REVENUE.

II.—Central Excise Duties (+10,68).—Larger adjustment of the share of net proceeds of Central Excise Duties assigned to the Province under "Distribution of Revenue Order, 1953."

IV.—Taxes on Income other than Corporation Tax (+75,94).—Larger collection of arrear taxes from Tea Gardens (87,55); partly set off by smaller receipt of share of net proceeds of Income Tax assigned to the Province (10,20) and larger refunds (1,41).

VIII.—Provincial Excise (+16,00).—Larger realisation of excise duties from wines and spirits (5,10), from country spirits (4,64), from hemp and other drugs (2,06), from opium (1,89), from commercial spirit (1,73), recoveries of overpayment against nil provision (1,40), larger realisation of taxes from country fermented liquor (72) and more receipts on account of fines, confiscation, etc. (32); parlty set off by smaller realisation of taxes from malt liquor (1,14), smaller collection of payments for services rendered (37) and larger refunds (35).

IX.—Stamps (+76,80).—Mainly due to larger transactions involving immovable property and increase in the volume of litigations (80,19); partly counterbalanced by larger refunds—Judicial and non-Judicial (1,86) and non-receipt of stamps duties on bills of exchange, cheques and other commercial documents during the year (1,60).

X.—Forest (+41,21).—Larger realisation from timber and other produce removed from the forest by consumers and purchasers (28,35), by Government Agency (8,53), smaller refunds (2,40) and larger receipts under "Miscellaneous" (2,00); partly set off by smaller receipts from drift and waif wood and confiscated forest produce (7).

XI.—Registration (+32,09).—Increase in the volume of registration and better realisation of fees for registering documents (28,40), larger realisation of fees for copies of registered documents (1,91) and larger miscellaneous receipts (1,78).

XII.—Receipts under Motor Vehicles Acts (+5,32).—Mainly due to enhancement of the rates of taxes since 1st April, 1957.

XII. A—Taxes and Duties levied in connection with the Rehabilitation of displaced persons (+4,18).—Post-budget decision to accommodate receipts in connection with the rehabilitation of displaced persons.

XIII.—Other Taxes and Duties (+23,89).—Mainly due to enhancement of the rate of entertainment tax (15,52), larger receipts under East Pakistan Finance Act, 1956 (14,54), more realisation under East Bengal Jute Dealers Registration Act, 1949 (2,64) and better receipt under Bengal Electricity Duty Act, 1935 (31); partly set off by smaller realisation of betting tax due to stoppage of horse race (4,90), transfer of receipts in connection with the rehabilitation of refugees under the head "XII A—Taxes and Duties levied in connection with the rehabilitation of displaced persons" (4,18) and smaller receipts under Bengal Finance (Sales Tax) Act, 1941 (9).

XX.—Debt Services (+4,86).—Mainly due to more realisation of interest on loans and advances by Provincial Government.

Civil Administration (+13,61).—The important variations under its components are detailed below:—

Increases.

(*i*) *XXII.—Jails and Convict Settlements (+1,36).*—Mainly larger realisation from Jail manufactures due to increased demands for jail made goods (1,12) and larger receipts due to sale of unserviceable cattle (23).

(*ii*) *XXIII.—Police (+5,22).*—Larger receipts under miscellaneous (2,52), larger collection of payments for services rendered (1,52), larger recoveries of overpayments (1,49), larger realisation of fees, fines, etc. (22), larger receipts under the Arms Act, (15) and smaller refunds (7); partly set off by smaller receipts on account of police supplied to public departments, private companies ,etc.(75).

(*iii*) *XXIV.—Ports and Pilotage (+23,95).*—Larger realisation of survey fees (24,05) and realisation of fees at the shipping office for which no budget provision exists (17); partly set off by absence of receipts under other items (20), inland registration fees (4) and examination fees (3).

(*iv*) *XXIX.—Agriculture (+42,13).*—Larger agricultural receipts due mainly to better collection of sale-proceeds of manure.

(*v*) *XXX.—Veterinary (+48).*—Larger realisation under "Other Receipts" (76); partly set off by smaller collection of payments for services rendered (19) and smaller collection of Veterinary College and School fees (9).

(*vi*) *XXXII.—Industries (+88).*—Larger receipts under Industries due to better collection of fees from various technical Institutes (45) and better realisation under fisheries (43).

(*vii*) *XXXVI.—Miscellaneous Departments (+17).*—Mainly larger receipts under miscellaneous due to realisation of arrears of application fees under the Jute Regulation Act.

Decreases.

(*i*) *XXVI.—Education (—34,23).*—Mainly smaller transfer from Deposit Account of grants for Social Uplift Schemes (35,08) and smaller realisation of fees from Government Special Schools (11) ; partly set off by larger receipts under miscellaneous (69), larger realisation of fees from Government Secondary Schools (24) and from Government professional Colleges (8).

(*ii*) *XXVII.—Medical (—25,55).*—Mainly smaller transfer from Deposit Account of grants for Social Uplift Schemes due to slower progress of work (18,11), smaller hospital receipts (7,78), smaller contributions (1,39), smaller realisation under the head "Receipt on account of Provincialisation of Sadar and Sub-divisional Hospitals" (1,29) and smaller collection of medical school and college fees (16); partly set off by larger sale of medicines (1,70), larger miscellaneous receipts (87) and larger collection of payments for services rendered (62).

(*iii*) *XXXI.—Co-operation (—99).*—Smaller receipts under all the minor heads due to economic depression.

XLI.—Receipts from Electricity Schemes (+*1,70*).—Smaller working expenses due to slow progress of work (43,61) and larger miscellaneous revenue (2,51); partly set off by smaller sale of power (44, 42).

Contributions and miscellaneous adjustments between Central and Provincial Governments (+*74,71*).—This is made up of the following variations:—

(*i*) *XLIX.—Grants-in-aid from the Central Government* (+*74,74*).—Larger grants from the Central Government for Development Schemes (60,56) and Foreign Aid for Polytechnic Institutes (14,18);

(*ii*) *L.—Miscellaneous adjustments between Central and Provincial Governments* (—*3*).—Smaller collection of Licence fees.

III.—DEBT.

Loans and Advances by Provincial Governments (+*49,73*).—Larger recoveries of Miscellaneous Loans and Advances (38,44), Advances to Cultivators (11,77), Loans to Municipalities (1,91), Loans to District and other Local Fund Committees (27) and Loans to Government servants (8); partly set off by absence of recoveries of Advances to persons affected by flood 1954 (2,00), Loans to Land holders and other Notabilities (40), Loans to Artisans (25) and smaller recoveries of Advances under Special Laws (9).

DECREASE IN RECEIPTS.

I.—REVENUE.

I.—Customs (—*1,32,81*).—Smaller share of net proceeds of export duties assigned to the Province.

VII.—Land Revenue (—*4,48,12*).—Smaller collection from properties acquired under East Bengal Act, XXVIII of 1951 (3,62,96), smaller collection of ordinary revenues (63,61), smaller receipts under miscellaneous (7,96), smaller collection of rates and cesses on lands (7,43), smaller recoveries of Survey and Settlement charges (3,79), smaller collection of payments for services rendered (1,09), smaller sale of Government Estates (1,00) and larger refunds (62); partly set off by larger realisation of rents, etc., of fisheries (20) and larger recoveries of overpayments (14).

Irrigation (—*19,16*).—Mainly larger working expenses for Navigation, Embankment and Drainage works under the head "XVII.—Irrigation—*Deduct*—working expenses

XXXIX.—Civil Works (—*20,13*).—Mainly absence of transfer from Central Road Development account (24,44) and smaller collection of tolls on roads (7); partly set off by larger receipts under miscellaneous (3,13), recoveries of expenditure (65), larger realisation of rents on Government buildings (40) and smaller refunds (21).

Miscellaneous (—*38,19*).—The variation is the net result of variations under the following heads:—

(*i*) *XLIV.—Receipts-in-aid of Superannuation* (+*30*).—Larger receipts in England (32) and larger receipts under miscellaneous (3); partly set off by smaller contributions for pensions and gratuities (5).

(*ii*) *XLV.—Stationery and Printing* (+*16*).—Larger other Press receipts (3,14) and larger sale of Gazettes and other Government Publications (11); partly set off by smaller sale of plain paper used with stamps due to reduction of price (3,09).

(iii) XLVI.—Miscellaneous (—38,65).—Mainly smaller receipts under miscellaneous (98,94), smaller transfers from Deposit account of grants for Social Uplift Schemes (3,90), smaller recovery of overpayments (1,55), absence of receipts from the share of Pakistan Government receipts of mines and oil fields (1,50), smaller collection of payments for services rendered (49), smaller sale of land and houses, etc. (26), smaller fees, fines, etc. (18) and smaller realisation of fees for Government Audit (10); partly set off by contributions (40,78), larger unclaimed deposits (15,05), larger transfer from Deposit account of grants for Flood Relief Measures (8,62), post-budget decision to exhibit the amount transferred from the subvention for rehabilitation of displaced persons under this head (1,88), larger sale of old stores and materials (1,22) and smaller refunds (72).

LI.—Extraordinary Receipts (—5,04).—Mainly absence of recoveries for Fire Services due to East Pakistan Licensed Ware House and Fire Brigade Bill not being passed into an Act.

III.—DEBT.

Floating Debt (—1,71,15).—Non-issue of Treasury Bills (1,00,00), smaller Cash Credit Advances (67,15) and Ways and Means Advances (4,00).

Loans from the Central Government (—18,58,61).—Smaller loans from the Central Government.

EXPENDITURE.

INCREASE IN EXPENDITURE.

1.—REVENUE.

11.—Registration (+2,94).—Mainly payment of arrear claims of the temporary staff in connection with the copying of registered documets (1,62), payment of increased pay to the staff in modified scales (76) and larger payment of allowances due to revision of scales (55).

Civil Administration (+1,11,22).—The important variations under its components are detailed below:—

Increases.

(i) 27.—Administration of Justice (+2,51).— Mainly supply of books to the District and High Court Bar Libraries (2,18), increase in the number of Civil and Criminal Cases (21) and larger expenditure under High Courts and Chief Courts (11).

(ii) 28.—Jails and Convict Settlements (+8,29).—Mainly higher cost of foodstuff (4,48), larger purchase of raw materials for production of jail made goods (2,09), adjustment of debits raised by Food Department on account of cost of rice supplied in the previous year (97), larger loss on subsidised food due to rise in price of foodstuff (55) and smaller recoveries on account of jail supplies due to a lesser supply of jail made goods (12).

(iii) 29.—Police (+89,50).—Larger expenditure under Special Police due to absence of recoveries on account of Establishment, etc. charges of the East Pakistan Rifles (44,98), under District executive forces due to smaller recoveries from the Central Government (32,05), larger loss on sale of subsidised food (8,80), larger expenditure under Criminal Investigation Department (3,12) and Superintendence (59); partly set off by smaller expenditure under charges in England (4).

(*iv*) *30.—Ports and Pilotage* (+*3,26*).—Mainly payment of arrear repair charges to the Pakistan Industrial Development Corporation (2,54), charges in England (63) and larger expenditure under ports establishment due to payment of expatriation allowance to the Engineer and Ship Surveyor (6).

(*v*) *37.—Education* (+*33,74*).—Larger expenditure under miscellaneous due mainly to repairs and reconstruction of non-Government institutions (22,34), payment of dearness allowances to non-Government Secondary and Special School teachers at enhanced rates (11,56), larger grants to local bodies for Primary Schools, due to revised Scheme for Primary Education (2,55) and larger expenditure under Government Secondary Schools (1,01); partly set off by smaller expenditure under Government Special School (1,69), Government Arts Colleges (1,22), grants to non-Government Arts Colleges (76) and direct grants to non-Government Primary Schools (5).

(*vi*) *39.—Public Health* (+*8,96*).—Mainly larger expenditure under works (7,59), grants for public health purposes (1,38), Bacteriological laboratories due to purchase of larger number of Cow Calves and glass ampules (64), larger expenditure under Public Health establishment (11) and Pasteur Institute due to purchase of larger number of female sheep for preparing Anti-rabic Vaccines (8); partly set off by smaller expenditure under expenses in connection with epidemic diseases (86).

Decreases.

(*i*) *25.—General Administration* (—*8,41*).—Mainly smaller expenditure under Civil Secretariat due to non-drawal in full of the increased pay and allowances (10,02) and sub-divisional establishment (2,52); partly set off by larger expenditure under General Establishment (2,66) and miscellaneous (1,50).

(*ii*) *36.—Scientific Department* (—*51*).—Mainly absence of expenditure for a greater Museum at Dacca for want of decision from the Government.

(*iii*) *40.—Agriculture* (—*16,82*).—Smaller expenditure under Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs (13,25), Superintendence (5,13), absence of grants-in-aid, contributions, etc. (1,00), Agricultural Experiment and Research (55); partly set off by larger expenditure under Experimental Farms (1,51), Agricultural Engineering (67), Direction (46), subordinate and expert staff (25) and Agricultural Engineering (22).

(*iv*) *41.—Veterinary* (—*2,84*).—Mainly due to non-sanction of the Schemes under Food and Agricultural Council.

(*v*) *42.—Co-operation* (—*3,12*).—Mainly due to non-drawal of pay and allowances in the revised rates.

(*vi*) *47.—Miscellaneous Departments* (—*3,84*).—Smaller expenditure under Labour and Emigration (2,66) and Miscellaneous (1,18).

63.—Extraordinary Charges (+*22*).—Mainly absence of recovery on account of extra staff for the Defence Branch of the Home Department.

Capital Expenditure within the Revenue Account (+*80*).—Mainly larger number of cases of commutation of pensions.

II.—CAPITAL.

80.—Town Development Schemes (+*74,49*).—Mainly due to payment of larger amount of land cost.

85A.—Capital outlay on Provincial Schemes of State Trading (+*5,48,12*).—Mainly larger expenditure due to larger procurement of food grains (20,61,58), larger expenditure under other Miscellaneous Schemes (70,63), construction of Storage godowns (4,85), establishment (4,63), and smaller recoveries under purchase and distribution of cloth and stock piling of taxtiles (50); partly set off by larger recoveries under Grain Purchase Schemes (14,54,79), other Miscellaneous Schemes (1,15,77), larger recoveries on account of the establishment of Flour Mill (10,28), construction of storage godowns (8,93), smaller expenditure on establishment of Flour Mill (4,24) and realisation of licence fees from the parties under purchase and distribution of iron and steel (10).

90.—Provincial Miscellaneous Investment (+*3,12,73*).—Subscriptions to Share Capital of East Pakistan Jute Marketing Corporation (2,00,00), Share Capital of East Pakistan Small Scale and Cottage Industries Corporation (1,00,00). Investment in the Share Capital of Provincial and Central Co-operative Bank (45,00) and Share Capital of Pakistan Industrial Development Corporation (30,00); partly set off by absence of subscription to the Share Capital of Agricultural Bank (50,00) and sale proceeds of shares held by Government in the Dacca Electricity Development Company Ltd. (12,27).

III.—DEBT.

Loans and Advances by the Provincial Governments (+*44,18*).—Mainly larger payments of Miscellaneous Loans and Advances (1,12,52), Loans to District and other Local Fund Committees (4,00) and Advances for purposes of Motor Conveyances (1,39); partly set off by smaller payment of Advances to Cultivators (62,82), House building Advances (5,57), Loans to Municipalities (5,28) and smaller payment of advance for purchase of other Conveyances (11).

DECREASE IN EXPENDITURE.

I.—REVENUE.

7.—Land Revenue (*—1,57,70*).—Mainly payment of smaller amount of com pensation during the year in connection with the acquisition and management of properties acquired under East Bengal Act XXVIII of 1951 (1,21,79), excessive budget provision under General Establishment on account of lump provision for increased pay of the staff due to revision of pay scales (18,63), smaller expenditure on management of Government Estates due to amalgamation of Khashmahal Estates with the Acquired Estates (13,33) and smaller expenditure in connection with Survey, Settlement and Record Operations (4,05); partly set off by larger payment under assignments and compensations (11).

8.—Provincial Excise (*—3,48*).—Mainly non-payment of compensation in full (1,90), smaller supply of opium from India (1,41), smaller expenditure on pay and allowances in districts due to vacant posts (5) and non-adjustment of cost of clothing purchased from the Dacca Central Jail (5).

9.—Stamps (*—1,02*).—Mainly non-payment of the cost of stamps supplied by the Central Stamps Stores for want of a decision between the Central and Provincial Governments about the maintenance charges of the Reserve Stamp Depot (3,40); partly set off by payment of a larger amount of discount on increased sale of Stamps (2,03) and larger chargers under Superintendence (36).

Debt Services (*—4,72,29*).—Mainly non-payment, during the year of loans from the Central Government due to paucity of fund (*2,30,70*), smaller payment of interest on loans taken from the Central Government (1,84,92), transfer to the Irrigation Department of interest charges on Irrigation Capital Outlay incurred after the 31st March, 1937 (70,09) and larger transfer of interest charges to the Food Department (3,78); partly set off by larger payment of interest charges on account of other floating loans (11,28), larger interest charges on State Provident Fund, due to increase in the volume of contributions and the number of subscribers (5,88) and larger interests on 3½ per cent. East Bengal Loan, 1960 (6).

50.—Civil Works (*—4,10,84*).—Mainly due to adjustment of cost of materials purchased for the execution of work (3,66,02), smaller expenditure under establishment (34,58), Original Works—Buildings (17,10), and Original Works—Communication (42); partly set off by larger expenditure on account of repair works (7,42).

52-A.—Other Revenue Expenditure connected with Electricity Schemes (*—3,35*).—Transfer of *pro rata* establishement, etc. charges to the head "XLI.—Receipts from Electricity Schemes—*Deduct*—Working Expenses" and "81-A.—Capital outlay on Electricity Schemes."

Miscellaneous (*21,84*).—Important variations under its components are detailed below :—

(*i*) *54.—Famine* (*+2,25*)—Larger expenditure due mainly to meet the cost of cloth and rice for free distribution in the flood affected areas.

(*ii*) *55.—Superannuation Allowances and Pensions* (*+18,97*).—Larger charges in England due to payment of pensions of undivided Bengal (15,60) and larger payment of Superannuation and Retired allowances (3,42); partly set off by smaller payment of gratuities (5).

57.—Miscellaneous (*—43,18*).—Mainly absence of irrecoverable temporary loans and advances written off (50,00); partly set off by larger expenditure on account of special commission of enquiry (5,15), larger contributions to local bodies (1,00), larger miscellaneous and unforeseen charges (39) and larger charges on account of petty establishment (35).

63-B.—Development (*—1,80,59*).—Mainly smaller expenditure under miscellaneous-General (1,05,49) under Education—Social Uplift Schemes (35,85),under Medical—Social Uplift Schemes (23,84), under Public Health—General (21,23), under Medical—General (14,68), under Miscellaneous—Social Uplift Schemes (4,01), under Agriculture (2,74), under Public Health—Social Uplift Schemes (2,60), under Civil Works (63) and under Charges in England (23); partly set off by larger expenditure under Education—General due to smaller recoveries (30,76).

II.—CAPITAL.

65A.—Forest (*—24,28*).—Mainly smaller expenditure due to less operation for want of Tractors and non-erection of Saw Mill due to non-receipt of machinery (14,54), economy measure due to financial stringency (5,50) and non-functioning of certain schemes in full for want of Government sanction (5,16).

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—(*—2,85,87*).—Mainly smaller expenditure under Ganges-Kobadak Project (1,09,76); Flood Control (90,59), Karnafuli Multipurpose Project (46,00), Teesta Main Project (45,14), smaller purchase of Dredgers (18,40) and smaller expenditure

of Ganges-Kobadak (Survey) (5,88); partly set off by adjustment of *pro-rata* establishment, etc. charges not provided for (11,88), larger expenditure on account of miscellaneous irrigation schemes (11,58), Grow More Food Schemes (5,36), expenditure on account of Development Schemes financed from National Savings Allocation (60) and larger expenditure under Teesta Sub-project (51).

71.—Capital outlay on Schemes of Agricultural Improvement and Research (—2,04,91).—Mainly non-execution of the schemes in full.

72.—Capital Outlay on Industrial Development (—1,35,32)—Mainly non-execution of some schemes (1,02,30), smaller expenditure under expanded schemes for reclamation of derelict water areas for production of fish (19,42), smaller expenditure on construction of Combined hostel for Textile Institute, Ceramic Institute and Polytechnic Institute (12,16), East Pakistan Textile Institute (10,66) and East Pakistan Institute of Leather Technology (2,15); partly set off by larger expenditure for East Pakistan Polytechnic Institute (11,42).

73.—Capital outlay on Ports (—6,06).—Adjustment of sale-proceeds of Narayanganj Dockyard to the Pakistan Industrial Development Corporation.

81A.—Capital outlay on Electricity Schemes (—2,54,40).—Non-execution of work in repsect of Siddhirganj Diesel Project (63,13), non-receipt of debit from the Director General, Supply and Development in respect of Goalpara Steam Station (60,85), Scheme of Bheramara-Goalpara-inter-connection having been deferred (44,00), non-receipt of debit from the Director General, Supply and Development in respect of Dacca-Chittagong Power inter-connection (24,16), non-receipt of stores ordered for through the Director General, Supply and Development in respect of Siddhirganj Steam Project (11,14), in respect of Goalpara Diesel Project (8,56), smaller expenditure under Chittagong Diesel Project (8,45), non-receipt of debit from the Director General, Supply and Development in respect of Narayanganj Electric Supply (8,00), Wood Treatment Plant (5,00), in respect of Comilla-Hajiganj Transmission line (5,00), smaller expenditure due to non-receipt of debits from Director General, Supply and Development in respect of Khulna Electric Supply (2,82), Rajshahi Electric Supply (2,78), Chittagong Electric Supply (2,50), Serajganj Electric Supply (2,04), non-execution of Scheme of Pool of small power plant (2,00), Rangpur Electric Supply (1,50), Kaliganj-Narsingdi transmission line (1,00) Pabna Electric Supply (1,00), Faridpur Electric Supply (1,00) extension of inter-connection of Karnafuli (100), smaller expenditure under Dinajpur Electric Supply (77) and Chandpur Electric Supply (46); partly set off by larger expenditure under Jessore Electric Supply (1,52) and adjustment of *pro-rata* establishment, etc. charges not provided for (1,24).

82.—Capital Account of other Provincial Works outside the Revenue Account—(—36,00).—Mainly non-execution of certain schemes (19,28), smaller expenditure on account of Extension of Film Studio (9,06), absence of expenditure on account of expansion and reorganisation of East Pakistan Veterinary College due to change of classification (6,50), smaller expenditure under Government Vehicles Workshop (42), under Air craft (39) and Government Vehicles (26).

III.—DEBT.

Floating Debt (—8,25,98).—Smaller repayment of Cash Credit Advances (7,47,98) and non-issue of Treasury Bills (1,00,00); partly set off by larger repayment of Ways and Means Advances (22,00).

Loans from the Central Government (—81,82).—Mainly smaller repayment of loans from the Central Government.

B.—PUBLIC ACCOUNT.

III—DEBT.

RECEIPTS.

Increases.

State Provident Funds (+24,75).—Larger contributions to General Provident Fund (24,15) and Contributory Provident Fund (60).

Deposits of Local Funds (+86,40).—Larger receipts under Education Funds (68,22), Districts Fund (14,41) and Municipal Fund (4,56); partly set off by smaller receipts under other Miscellaneous Fund (77) and Local Boards Fund (2).

Civil Deposits (+87,58).—Larger receipts under Public Works Deposits (2,21,97), Deposits for works done for Public Bodies (75,09), Revenue Deposits (42,36), Civil Courts Deposits (18,05), Criminal Courts' Deposits (2,05), Deposits on account of cost price of liquor, ganja and bhang (44), Deposits on behalf of the Rent Controller (28) and Deposits for security of purchasing agents ot the Civil Supplies Department (11); partly set off by smaller receipts under Personal Deposits (2,71,77) and absence of Deposits in connection with the distribution of Electricity (1,00).

Advances not bearing Interest (+24,31).—Mainly larger receipts under Special Advances (11,02), Objection Book Advances (8,01) and Forest Advances (6,17); partly set off by absence of receipts under Takavi Works Advances (50), accounts with Foreign Governments and Pakistan States (20), smaller receipts under accounts with State Bank of Pakistan (17) and Permanent Advances (5).

Suspense (+65,16).—Larger transactions under Suspense Account (5,09,39) and Departmental and Similar Account, (28,49); partly set off by decreases under Cheques and Bills (4,72,72).

Decreases.

Appropriation for Reduction or Avoidance of Debt (—2,30,70).—Absence of other appropriation for repayment of Debt to the Central Government.

Depreciation Reserve Fund (—2,43).—Smaller contribution to the Depreciation Reserve Fund for Electricity Schemes (2,17) and for Government Presses (26).

Other Accounts (—68,13).—Post-budget dicision to exhibit the grants from the Central Government for Village AID Programme under the head XLVI.—Miscellaneous (1,02,04), Social Uplift Schemes (56,59), construction of Storage Godowns (29,50), smaller subvention from Central Road Fund (8,21), absence of grants from the Central Government for Agricultural Research Schemes (1,85), grant from the Central Government for Social Welfare Schemes (1,75) and grant from the Pakistan Food and Agricultural Council (80); partly set off by larger grant from the Central Government for Grow More Food Schemes (60,36), larger subvention from special fund for rehabilitation of refugees (52,00) and subvention from the fund for roads of national importance (20,25).

DISBURSEMENTS.

Increases.

State Provident Funds (+10,24).—Larger withdrawals from General Provident Fund (10,16) and Contributory Provident Fund (8).

Deposits of Local Funds (+81,52).—Larger withdrawals from Education Funds (61,95), District Fund (15,85), Municipal Fund (4,11) and Local Board Fund (9); partly set off by smaller withdrawals from other Miscellaneous Fund (48).

Advances not bearing Interest (+47,44).—Mainly drawal of Special Advances against no provision (53,51), larger drawal of Forest Advances (6,37), larger transactions under the head Accounts with the Government of Burma (79), Government of India (30) and larger drawal of Takavi Works Advances (17); partly set off by smaller transactions under the head Objection Book Advances (13,13), smaller withdrawal of Permanent Advances (28), absence of transactions under the head accounts with Foreign Governments and Pakistan States (20) and smailler transactions under the head accounts with the State Bank of Pakistan (11).

Decreases.

Appropriation for Reduction or Avoidance of Debt (—6,68).—Absence of any transations under Sinking and Depreciation Funds.

Civil Deposits (—1,03,10).—Smaller withdrawals from Personal Deposits (25,324) and Civil Courts' Deposits (77); partly set off by larger withdrawals from Public Works Deposits (1,07,60), Revenue Deposits (21,60), Deposits for work done for public bodies or private individuals (19,60), Deposits on account of cost price of liquor, ganja and bhang (1,57), Deposit on behalf of Rent Controller (52) and Criminal Courts' Deposits (3).

Other Accounts (—1,36,78).—Post-budget decision to book the grant from the Central Government for Village AID Programme under the Revenue head direct (1,02,04), Social Uplift Schemes (57,21), absence of expenditure from the subvention from Central Road Fund (24,44), smaller expenditure from the subvention from the Special Fund for the rehabilitation of refugees (6,12) absence of expenditure from the grant made by the Central Government for Agricultural Research Scheme (1,85), smaller expenditure from the grant made by the Central Government for Social Welfare Schemes (1,38) and absence of expenditure from the grant made by the Pakistan Food and Agricultural Council (80); partly set off by expenditure from the subvention from the fund for roads of national importance (20,25), larger expenditure from the grant made by the Central Government for Grow More Food Schemes (19,16), larger expenditure on construction of Storage Godowns (9,03) expenditure from the grants made by the Central Government for Flood Relief Measures (8,62).

Suspense (—1,93,45).—Smaller transactions under cheques and bills (4,57,35); partly set off by larger transactions under Suspense Account (2,31,63) and Departmental and Similar Accounts (32,27).

IV.—REMITTANCES.

Receipts (+7,75,51) and Disbursements (+7,83,58).—Increased transactions under the head.

REVENUE POSITION OF GOVERNMENT.

General Remarks.

5. It will be seen from the summary of transactions in paragraph 4 that total receipts and total expenditure on Revenue Account during the year under report were 31,41,26 and 27,63,16 against the Budget Estimates of 34,23,47 and 38,21,59 respectively. The receipts and expenditure thus fell short of the estimates by 2,82,21 and 10,58,43 with the result that the revenue deficit of 3,98,12 anticipated in the original Budget was converted into a surplus of 3,78,10.

The decrease in the Revenue receipts was mainly due to appreciable decreases in revenue collections under Land Revenue (4,48,12), Customs (1,32,81), Miscellaneous (38,19), Civil Works and Miscellaneous Public Improvements (20,13) and Irrigation (19,16); partly set off by increases under Stamps (76,80), Taxes on Income other than Corporation Tax (75,94), Forest (41,21), Registration (32,09), Other Taxes and Duties (23,89), Provincial Excise (16,00), Central Excise Duties (10,68) and Civil Administration (13,61). The decrease under Land Revenue was mainly due to smaller collection from properties acquired under East Bengal Act XXVIII of 1951, under Customs due to smaller share of export duty assigned by the Central Government to the Province, under Miscellaneous due to smaller receipts from miscellaneous sources, under Civil Works and Miscellaneous Public Improvements due to absence of grant from the Central Road Development account and under Irrigation due to larger working expenses. The increase under stamps was mainly due to larger sale of stamps, under Taxes on Income other than Corporation Tax due to larger realisation of Agricultural Income Tax, under Forest due to larger realisation from timber and other produce removed from the Forest, under Registration due to increased volume of registration, under other Taxes and Duties due to larger collection of entertainment tax, under Provincial Excise due to larger realisation of Excise Duties from wines and spirits, under Central Excise Duties due to larger share of net proceeds of Central Excise Duties assigned to the Province and under Civil Administration due to better collection under "Agriculture."

On the expenditure side the smaller expenditure was mainly under Debt Services (4,72,29), Civil Works and Miscellaneous Public Improvements (4,10,84), Development (1,80,59), Land Revenue (1,57,70) and Miscellaneous (21,84); partly set off by larger expenditure mainly under Civil Administration (1,11,22) and Irrigation (67,29). The savings under Debt Services were mainly due to non-payment of loans from the Central Government due to paucity of fund, under Civil Works and Miscellaneous Public Improvements due to purchase of more materials for the execution of work but not paid for, under Development due to smaller expenditure under various Social Uplift Schemes, under Land Revenue due to payment of smaller amount of compensation in connection with the acquisition and management of properties acquired under East Bengal Act XXVIII of 1951 and under miscellaneous due to absence of irrecoverable temporary loans and advances written off under the major head "57.—Miscellaneous". The excesses under Civil Administration were mainly due to absence of recoveries from the Central Government and under Irrigation due to payment of more interest charges on Irrigation Capital outlay incurred after 31st March, 1937.

Customs, Central Excise Duties, Taxes on Income other than Corporation Tax, Sales Tax, Land Revenue, Provincial Excise and Stamps formed the principal sources of revenue and contributed 73 per cent. of the total Provincial Revenue, while Customs and Land Revenue together contributed 35 per cent. The expenditure on Civil Administration alone accounted for 64 per cent. of the total expenditure on revenue account against 42 per cent. in the previous year while Miscellaneous absorbed another 8 per cent. The expenditure on Development worked out to 16·7 per cent. as against 12 per cent. in the preceding year.

Important variations both under Revenue and Expenditure are explained in paragraph 4.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

6. *Progressive Capital outlay to end of the year.*—The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of East Pakistan upto the end of 1957-58.

Nature of Expenditure.	Expenditure upto 14th August, 1947.	Post-independence Expenditure upto 1956-57.	Expenditure during 1957-58.	Post-independence Expenditure upto 1957-58.	Total.
1	2	3	4	5	6
65A.—Capital outlay on Forests ..	..	11,25	—1,35	9,90	..
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	13,42,73	5,21,01	18,63,74	..
70.—Capital outlay on Improvement of Public Health.	..	77,15	21,81	98,96	..
71.—Capital outlay on Schemes of Agricultural Improvement and Research.	..	1,56,82	1,34,66	2,91,48	..
72.—Capital outlay on Industrial Development.	..	1,00,49	41,38	1,41,87	..
73.—Capital outlay on Ports ..	..	8,52	—6,06	2,46	..
80.—Town Development Schemes ..	..	2,23,38	1,05,33	3,28,71	..
81.—Capital Account of Civil Works outside the Revenue Account.	..	22,56,94	7,64,26	30,21,20	..
81A.—Capital outlay on Electricity Schemes.	..	2,50,32	1,08,52	3,58,84	..
82.—Capital Account of other Provincial Works outside the Revenue Account.	..	23,18	5,55	28,73	..
84.—Capital outlay on Printing Presses.	..	54,32	..	54,32	..
85A.—Capital outlay on Provincial Schemes of State Trading.	..	10,86,13	7,81,21	18,67,34	..
90.—Provincial Miscellaneous Investments.	..	43,11	3,62,73	4,05,84	..
Total ..	..	56,34,34	28,39,05	84,73,39	

Note.—Columns 2 and 6 of the table cannot be filled in as the accounts for the period from the 1st April 1947 to 14th August, 1947 have not been finally closed by the Comptroller and Auditor General of India.

65A.—Capital Outlay on Forests.—The head has been opend for the exhibition of expenditure in connection with the scheme of Mechanised Timber Extraction in the Chittagong Hill Tracts with the assistance of the International Co-operation Administration.

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—The head has been opened for the exhibition of expenditure on the construction of Irrigation, Navigation, Embankment and Drainage Works financed from outside the Revenue Account. Out of the total progressive expenditure of 18,63,74 an amount of 17,13,00 relates to productive and 1,50,74 relates to unproductive works. The financial results of Irrigation works will be found in paragraph 7 on pages 22 and 23.

70.—Capital Outlay on Improvement of Public Health.—The head has been opened for the exhibition of expenditure on development projects relating to the Public Health Department.

71.—Capital Outlay on Schemes of Agricultural Improvement and Research.—The head has been opened for exhibition of expenditure on productive development projects relating to Agriculture, *viz.*, Seed Improvement Operation Schemes, Schemes of Power Pump and Mechanical Cultivation, Cold Storage Plant,

Grow More Food Schemes and certain other Schemes. Expenditure on Expansion and reorganisation of East Pakistan Veterinary College is also booked under this head.

72.—Capital Outlay on Industrial Development.—The cost of productive Schemes relating to Industrial Development has been taken to this Capital head. The Schemes are Reclamation of derelict water areas for production of fish and Schemes for Industrial Improvement. Expenditure on Rural Electrification and Thermo-Electric Schemes has been exhibited separately with effect from 1953-54 under the head "81 A.—Capital Outlay on Electricity Schemes".

73.—Capital Outlay on Ports.—The head has been opened for the exhibition of expenditure on the purchase of stores and other materials necessary for the improvement of the Narayanganj Dockyard. The Dockyard was handed over to the Pakistan Industrial Development Corporation with effect from the 1st August, 1954.

80.—Town Development Schemes.—The head has been opened for the exhibition of expenditure separately on account of Town Planning Schemes. The expenditure under the head has been merged upto 1952-53 under "81.—Capital Account of Civil Works outside the Revenue Account".

81.—Capital Account of Civil Works outside the Revenue Account.—Expenditure under this head mainly represents outlay on the construction of office and residential accommodation necessitated by independence and on development of roads and residential and commercial areas. Such expenditure is incurred mostly on works which are not revenue producing except residential buildings for which rents are realised. Expenditure on Town Planning Schemes has been exhibited separately with effect from 1953-54 under the head "80.—Town Development Schemes."

81A.—Capital Outlay on Electricity Schemes.—The head has been opened for the exhibition of expenditure on various Electricity Schemes relating to the Commerce, Labour and Industries (Electricity) Department. The expenditure on these Schemes has been booked upto 1952-53 under the head "72.—Capital Outlay on Industrial Development".

82.—Capital Account of other Provincial Works outside the Revenue Account.—The head has been opened for the exhibition of expenditure on Aircrafts, Government Vehicles and Aircraft Workshops. Expenditure on expansion and re-organisation of the East Pakistan Veterinary College which was being recorded under this head from the year 1953-54, is now booked under the head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research" with effect from the year under report.

84.—Capital Outlay on Printing Presses.—The head has been opened to exhibit expenditure on account of machinery and equipment, etc., required for the improvement of Government Presses.

85A.—Capital Outlay on Provincial Schemes of State Trading.—The expenditure under this head represents the net outlay (expenditure *minus* receipts) on the purchase and distribution of foodgrains, textiles and other items in the Province and on the establishment employed in connection therewith. The transactions under this head relate to—

(i) Grain Purchase Scheme.
(ii) Purchase and Distribution of Cloth and Stock-piling of Textiles.
(iii) Establishment of Flour Mills.
(iv) Construction of new Storage Godowns.
(v) Other Miscellaneous Schemes.

90.—Provincial Miscellaneous Investments.—The head has been opened for the exhibition of the Government Investments in the Share Capital of the Dacca Electricity Development Company Ltd., Agricultural Bank, East Pakistan Jute Marketing Corporation, East Pakistan Small Scale and Cottage Industries Corporation and Provincial and Central Co-operative Banks.

Financial Results of Irrigation Works.

7. The abstract below showing the Capital and Revenue Accounts of all systems in the simple consolidated form brings out the financial results of all the Irrigation Works in the Province :—

Name of projects.	Direct Capital outlay		Revenue Receipts during the year 1957-58.			Direct working expenses during 1957-58.	Net Revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest	
	During 1957-58.	To end of 1957-58.	Direct revenue (public works receipts).	Portion of land revenue due to works.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue(—).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A—Irrigation Works—											
Productive—											
Karnafuli Multipurpose Project.	2,65,92	10,75,13	..	..	..	..	..	..	43,65	—43,65	4,06
Ganges Kobadak Project (Survey).	18,12	64,82	..	..	..	..	..	..	2,23	—2,23	3,44
Ganges Kobadak (1st phase).	51,24	1,66,25	..	..	..	..	..	..	5,63	—5,63	3,38
Teesta Sub-Project	6,51	15,77	..	..	..	..	..	..	50	—50	3,17
Teesta Main Project	4,86	7,22	..	..	..	..	..	..	19	—19	2,63
Total A.—Irrigation Works.	3,46,65	13,29,19	..	..	..	..	..	..	52,20	—52,20	3,93
B—Navigation, Embankment and Drainage Works—											
Productive—											
Dredger "Foyers" ..	..	..	..	..	..	25	—25	..	..	—25	..
Dredger "Alexandra"	..	..	..	..	..	—1,36	1,36	..	..	1,36	..
Dredger "Aminul Bahar".	70	78,72	..	..	..	2,24	—2,24	2·84	3,13	—5,37	6·83
Dredger "Safinatul Hasan".	22	26,17	..	..	..	—1,70	1,70	6·49	1,04	66	2·52
2" Suction Dredger	61	73,23	..	..	..	—1,66	1,66	2·26	2,92	—1,26	1·72

Baby Dredger ..	2	2,33	..	..	..	44	—44	18·88	9	—53	22·74
Grow More Food Schemes.	74,57	1,48,48	..	..	..	..	..	..	4,45	—4,45	2·98
Miscellaneous Irrigation Schemes.	34,71	54,85	..	..	..	..	..	..	1,50	—1,50	2·73
Total—(1) Productive	1,10,83	3,83,78	..	..	..	—1,79	1,79	·46	13,13	—11,34	2·95
Unproductive—											
Calcutta and Eastern Canals.	..	48,14	59	..	59	1,66	—1,07	2·22	1,93	—3,00	6·23
Sundarbans Steamer Route.	..	7,15	1	..	1	2,09	—2,08	29·09	29	—2,37	33·14
Madaripur Beel Route	..	83,11	2,35	..	2,35	1,89	46	·55	3,32	—2,86	3·44
Flood Control Schemes	62,90	1,50,13	..	..	..	..	..	..	4,75	—4,75	3·16
Development Schemes financed from National Savings Allocation.	63	63	..	..	..	..	..	..	1	—1	1·7
Total—Unproductive	63,53	2,89,16	2,95	..	2,95	5,64	—2,69	·96	10,30	—12,99	4·49
Total B—Navigation, Embankment, etc.	1,74,36	6,72,94	2,95	..	2,95	3,85	—90	·13	23,43	—24,33	3·44
Grand Total ..	5,21,01	20,02,13	2,95	..	2,95	3,85	—90	·04	75,63	—76,53	3·78

Note. 1—The Projects that have been clasified as "Productive" under "A IrrigationWorks" and "B—Navigation, Embankment and Drainage Works" have been done So as per Budget Provision. But the authorisation from the competent authority in terms of rule 3 (c) of Statement 'A' of Appendix 2 to Central Public Works Account Code, in this behalf has not yet been received. The matter is under reference with the Government.

Note 2—As the Accounts for the period from 1st April, 1947 to 14th August, 1947 have not been finally closed by the Comptroller and Auditor General of India, the figures in column 3 of the Table in respect of "Calcutta and Eastern Canals", "Sundarbans Steamer Route" and "Madaripur Beel Route" have been adopted provisionally for the purpose of determining the financial results. These figures have been arrived at by dividing the total capital Outlay exhibited in the Finance Accounts of the Government of Undivided Bengal for the period from 1st April, 1947 to 14th August in the ratio of mileages of the Canals falling in the territories of both East Pakistan and West Bengal

8. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of he construction estimate covers or does not cover the prescribed annual interest charges on the Capital invested.

The rate of interest prescribed was 4 per cent. for works sanctioned before 1st April, 1919, 5 per cent. for those sanctioned between 1st April, 1919, and the 1st August, 1921, and 6 per cent. for those sanctioned after the August, 1921. With effect from the year 1941-42, Government fixed 4 per cent. as the rate for the productivity test in respect of new works sanctioned on or after the 1st April, 1941. The "productivity test involves certain *pro forma* adjustments which do not appear in the regular Government accounts. If a work classed as "Productive" fails to yield the prescribed return for three successive years, it is transferred to the "Unproductive" class. Similarly, if a work classed as "Unproductive" succeeds in yielding for three successive years the prescribed return, it is transferred to the "Productive" class. There are five productive Irrigation Works and eight productive Navigation, Embankment and Drainage Works in the Province at present. None of the Unproductive Works was transferred to the productive class or *i vce-versa* during the year.

Financial Results of

9. The following statement shows the Financial Results for the year 1957-58 of

Name of Project.	Direct Capital Outlay.				Total.	Gross revenue during 1957-58.
	Expenditure upto 14th August, 1947.	Post-partition expenditure upto 1956-57.	Expenditure during 1957-58.	Post partition expenditure to the end of 1957-58.		
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
81A.—Capital Outlay on Electricity Schemes—						
II.—Thermo-Electric Schemes—						
Siddhirganj Diesel Project.	..	91,99	9,14	1,01,13	1,01,13	45,82
Chittagong Diesel Project.	..	45,66	7,52	53,18	53,18	27,06
Goalpara Diesel Project.	..	60,06	6,43	66,49	66,49	24,39
Siddhirganj Steam Project.	..	35,49	45,63	81,12	81,12	..
Total ..	..	2,33,20	68,72	3,01,92	3,01,92	97,27

Columns 13 to 15 could not be filled in as the rate of interest has not yet

Electricity Schemes.

those Electricity Schemes on which Capital invested is Rs. 25 lacs or over.

Working Expenses.			Net Revenue excluding interest.			Net profit or loss after meeting interest.	
Deprecia-tion.	Direct working expenses.	Total working expenses.	Surplus of Revenue over expenditure (+) or of expenditure over Revenue (—).	Rate per cent. on Capital outlay to end of the year.	Interest on capital.	Surplus of Revenue over expenditure (+) or of expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of the year.
8	9	10	11	12	13	14	15
3,00	38,31	41,31	+4,51	4·46	..	..	..
2,67	15,00	17,67	+9,39	71·66	..	..	..
1,45	11,72	13,17	+11,22	16·87	..	..	..
..	..	..	..	..	..	..	..
7,12	65,03	72,15	+25,12	8·32	..	..	..

been fixed by Government.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

10. The amount of sanctioned estimates and the expenditure to end of the year under report on the various projects under construction are as follows:—

(i) Karnafuli Multipurpose Project—

			Rs.
1. Amount of sanctioned estimate	..	..	18,28,00,000
2. Expenditure during 1957-58	..	..	2,65,91,621
3. Expenditure to end of 1957-58	..	..	10,75,12,516

The execution of the Project was started from 1952-53 after certain preliminary works were done. The object of the Project is the generation of Hydro-Electricity to the extent of 1,20,000 K. W. of which 80,000 K. W. will be installed initially. Other objects include flood control and extension of and improvement to navigation in the Karnafuli River.

(ii) Ganges-Kobadak Project (Survey)—

			Rs.
1. Amaunt of sanctioned estimate	..	..	54,00,000
2. Expenditure during 1957-58	..	..	18,12,344
3. Expenditure to end of 1957-58	..	..	64,82,331

(iii) Ganges-Kobadak (1st Phase)—

1. Amount of sancitioed estimate	..	..	15,70,00,000
2. Expenditure during 1957-58	..	..	51,23,564
3. Expenditure to end of 1957-58	..	..	1,66,25,173

The Ganges-Kobadak Project was undertaken in 1953-54 and is in progess. It will provide for supply of water for irrigation by pumping from the Ganges. The 1st unit (known as Kushtia Unit) of the Project covers the districts of Kushtia and parts of Jessore. It will command an area of 4,88,000 acres in the districts named above and irrigate a net area of 3,50,000 acres with an expected extra yield of 5 lac tons of foodgrains annually. The 1st Unit is divided into two phases, each covering roughly half of the irrigable area. The 1st Phase now under execution includes the intake channel, power plant and pumping plant which will serve the whole unit. The power plant has already been erected. The irrigation cannals and a good number of structures for the 1st Phase have been completed. Decision of the Central Government is being awaited for construction of the Pump House and installation of three pumps.

(iv) Teesta Main Project—

			Rs.
1. Amount of sanctioned estimate	..	..	9,86,00,000
2. Expenditure during 1957-58	..	..	4,86,179
3. Expenditure to end of 1957-58	..	..	7,21,865

(v) Teesta Sub-Project—

1. Amount of sanctioned estimate	..	..	16,36,000
2. Expenditure during 1957-58	..	..	6,51,214
3. Expenditure to end of 1957-58	..	..	15,77,178

The Teesta Barrage Project, estimated to cost Rs.9·86 crores, envisages construction of a Barrage across the river Teesta with the main cannal about 30 miles long and its tributaries about 750 miles long within the districts of Dinajpur, Rangpur and Bogra. It will command an area of about 15·84 lac acres of land in those districts and is expected to produce an extra yield of about 9·02 lac maunds of food and cash crops per annum. The scheme is also expected to reduce intensity of flood considerably in those districts. It has also the possibility of developing Hydro-Electric Power to the extent of about 10,000 K. W. But the scheme could not be taken up due to an embargo put by the Centre that no major work on the scheme should be taken uptil the consulting Engineers proposed under International Co-operation Administration aid were appointed and their advice obtained.

With a view to get some immediate benefit for an area of 80 square miles a sub-project, *viz.*, Teesta Sub-project estimated to cost Rs. 16·36 lacs was sanctioned by the Government of Pakistan in September, 1955. It will irrigate about 45·880 acres of land and is expected to fetch an increased yield of about 4·59 lac maunds of foodgrains per annum.

	Rs.
(vi) Chittagong Diesel Project—	
1. Amount of sanctioned estimate	(*a*)
2. Expenditure during 1957-58	7,52,727
3. Expenditure to end of 1957-58	53,18,430
(vii) Siddhirganj Diesel Project—	
1. Amount of sanctioned estimate	(*a*)
2. Expenditure during 1957-58	9,14,190
3. Expenditure to end of 1957-58	1,01,13,252
(viii) Goalpara Diesel Project—	
1. Amount of sanctioned estimate	(*a*)
2. Expenditure during 1957-58	6,43,475
3. Expenditure to end of 1957-58	66,49,304
(ix) Siddhirganj Steam Project—	
1. Amount of sanctioned estimate	(*a*)
2. Expenditure during 1957-58	45,62,661
3. Expenditure to end of 1957-58	81,11,979
(x) Brahmanbaria Electric Supply—	
1. Amount of sanctioned estimate	(*a*)
2. Expenditure during 1957-58	11,497
3. Expenditure to end of 1957-58	2,76,504
(xi) Chandpur Electric Supply—	
1. Amount of sanctioned estimate	(*a*)
2. Expenditure during 1957-58.	33,185
3. Expenditure to end of 1957-58	1,66,584
(xii) Chittagong Electric Supply—	
1. Amount of sanctioned estimate	(*a*)
2. Expenditure during 1957-58	3,74,444
3. Expenditure to end of 1957-58	10,27,706
(xiii) Dacca-Chittagong Power Inter-connection—	
1. Amount of sanctioned estimate	(*a*)
2. Expenditure during 1957-58	13,62,764
3. Expenditure to end of 1957-58	15,66,450

(*a*) Estimate not yet sanctioned.

		Rs.
(xiv) Rajshahi Electric Supply—		
1. Amount of sanctioned estimate	.. .. ..	(*a*)
2. Expenditure during 1957-58	.. .. ..	1,13,375
3. Expenditure to end of 1957-58	.. .. ..	2,46,230
(xv) Khulna Electric Supply—		
1. Amount of sanctioned estimate	.. .. ..	(*a*)
2. Expenditure during 1957-58	.. .. ..	2,17,437
3. Expenditure to end of 1957-58	.. .. ..	2,20,151
(xvi) Dinajpur Electric Supply—		
1. Amount of sanctioned estimate	.. .. ..	(*a*)
2. Expenditure during 1957-58	.. .. ..	1,74,066
3. Expenditure to end of 1957-58	.. .. ..	2,20,070
(xvii) Serajganj Electric Supply—		
1. Amount of sanctioned estimate	.. .. ..	(*a*)
2. Expenditure during 1957-58	.. .. ..	1,232
3. Expenditure to end of 1957-58	.. .. ..	48,860
(xviii) Goalpara Steam Station—		
1. Amount of sanctioned estimate	.. .. ..	(*a*)
2. Expenditure during 1957-58	.. .. ..	14,39,351
3. Expenditure to end of 1957-58	.. .. ..	16,66,944
(xix) Jessore Electric Supply—		
1. Amount of sanctioned estimate	.. .. ..	(*a*)
2. Expenditure during 1957-58	.. .. ..	2,51,108
3. Expenditure to end of 1957-58	.. .. ..	2,51,108

The above Projects have been started by the Government of East Pakistan as a comprehensive plan for meeting the increased Electrical power requirements of the Province. As coal is not available in this province the demand for power which is necessary for running the Industrial Establishment has to be met by generating Electricity from oil and steam. At the time of Independence no power project was run by Government. To meet the growing demand by public and by Commercial and Industrial concerns, Government have undertaken schemes for generating and supplying Electricity in Sub-divisional towns and rural areas.

(*a*) Estimates not yet sanctioned.

COMMITMENTS.

11. The Appendix A at the end of this compilation exhibits a statement showing the extent to which the Government of East Pakistan was committed on the 31st March, 1958 in respect of sanctioned schemes debitable outside the Revenue Account estimated to cost Rs. 1 lac or more. It would appear from the statement that Government stood committed on the 31st March, 1958 to the extent of 74,70,16 which were tc be met from borrowed funds.

The commitments were in connection with—

(1) Irrigation Works	32,64,32
(2) Buildings and Roads (including Town Development Schemes)	42,02,35
(3) Electricity Schemes	349
Total ..	74,70,16

DEBT POSITION—GENERAL STATEMENT.

12. The Debt position of the Government of East Pakistan as it stood at the commencement and the close of the year 1957-58 is summarised in the statement below:—

Nature of Debt.	Amount of Debt. On 1st April, 1957.	Amount of Debt. On 31st March, 1958.	Difference (+) or (—).
1	2	3	4
(*i*) Permanent Debt	3,34,15	3,34,15	..
(*ii*) Floating Debt—			
(a) Treasury Bills	2,00,00	2,00,00	..
(b) Other Floating Loans—			
(1) Ways and Means Advances from State Bank of Pakistan.	26,00	26,00	..
(2) Cash Credit Advances from the Imperial Bank of India.	32	32	..
(3) Cash Credit Advances from the National Bank of Pakistan for financing—			
(a) Grain Purchase Scheme	—6,44	6,48,39	+6,54,83
(b) Jute Purchase Scheme	1,80,00	1,80,00	..
(*iii*) Loans from the Central Government ..	65,00,13	84,58,64	+19,58,51
(*iv*) Unfunded Debt	3,78,22	4,38,49	+60,27
Gross Total—Rupee Debt ..	76,12,38	1,02,85,99	+26,73,61
(*v*) *Deduct*—Outstanding Loans and Advances made by Government.	10,83,33	12,89,23	+2,05,90
Net Debt ..	65,29,05	89,96,76	+24,67,71

The balances on 1st April, 1957 in this statement under "Floating Debt—Treasury Bills", "Loans from the Central Government", "Unfunded Debt" and "*Deduct*—Outstanding Loans and Advances mady by Government" include provisional opening balances of Rs.2,00,00, 3,34,58, 2,04,14 and 2,46,31 respectively, as adopted on 15th August, 1947.

(*i*) *Permanent Debt*.—The amount represents the proceeds of the 3½ per cent. East Bengal Loan, 1960, raised by the Government of East Bengal in the open market in October, 1953 at a discount of As.12 for every hundred rupees subscribed. The loan was raised for financing Industrial, Agricultural and other Development Projects of East Bengal.

The loan is repayable at par on the 8th October, 1960 by means of a Sinking and Depreciation Fund created by the Government from the Revenues of the Province with effect from 1954-55. Contributions to the Sinking Fund are made for the amounts as Government may, from time to time, decide to transfer and to the Depreciation Fund at the rate of two per cent. of the nominal amount of the loan in each financial year.

(*ii*) *Floating Debt*.—(*a*) *Treasury Bills*.—This item represents the value of Treasury Bills floated by the Government of Bengal (Undivided) which matured on the 27th September, 1947 and were repaid by the Government of Pakistan on behalf of the Government of East Bengal. This has been treated as a loan from the Government of Pakistan and the amount of repayment representing the liabilities of Undivided Bengal has been adjusted under the Suspense head "Liabilities of Undivided Bengal" in section "P-Deposits and Advances". The credit balance on this account will be set off by the debit resulting from the clearance of the above Suspense head after the final allocation of assets and liabilities between East Pakistan and West Bengal.

(*b*) *Other Floating Loans.—Cash Credit Advances from the Imperial Bank of India and the National Bank of Pakistan*.—As in Bengal (Undivided), arrangements were made by the Government of East Bengal with the Imperial Bank of India, Dacca and the National Bank of Pakistan to draw funds in the shape of Cash Credit Advances for financing the Grain Purchase Schemes and allied food procurement operations of the Department of Civil Supplies after the partition of Bengal and the Government assumed a liability of 1,24,36 representing its share of the Cash Credit Advances taken by the Government of Bengal (Undivided) from the Banks. The transactions of the Cash Credit Advances, however, did not pass through Government Accounts upto 31st March, 1949. During the year under review 8,06,85 was taken from Banks, while, 1,52,02 was repaid by credit to the major head "85-A.—Capital Outlay on Provincial Schemes of State Trading" and debit to "N—Public Debt—Floating Debt—Other Floating Loans". With effect from the year 1952-53, arrangements were made with the National Bank of Pakistan to obtain Cash Credit Advances for financing Jute Purchase Schemes, etc. as well. No amount was either taken or paid from/to the Bank during the year under report on this account.

The details of the Cash Credit Advances taken from the Imperial Bank of India and the National Bank of Pakistan, their repayments and the total amount of interest paid are shown below:—

Months. 1	Opening balance on 1st April, 1957. 2	Amount taken. 3	Amount repaid. 4	Balance on 31st March, 1958. 5	Interest. 6
April, 1957	..	..	1	..	..
May, 1957	..	6,51,05	1	..	..
June, 1957	..	2,26	..	..	..
July, 1957	..	7,47	2,00	..	..
August, 1957 ..	..	7,59	..	..	2,56
September, 1957 ..	..	1,03	..	..	..
October, 1957 ..	..	21	..	..	..
November, 1957 ..	..	9,64	1,50,00	..	2,40
December, 1957 ..	..	1,00,32	..	..	1,35
January, 1958 ..	..	5,31	..	..	..
February, 1958 ..	..	6,87	..	..	2,23
March, 1958 ..	..	15,10	..	..	2,24
Total ..	1,73,88	8,06,85	1,52,02	8,28,71	10,78

(*iii*) *Loans from the Central Government.*—On the 1st April, 1957 the aggregate of these loans outstanding against the Government of East Pakistan (inclusive of the portion amounting to 3,34,58 of outstanding loans taken by the Undivided Government of Bengal from the Undivided Central Government of India during the pre-partition period and allocated provisionally to Government of East Bengal) was 65,00,13. Out of this amount a sum of 1,48,88 was repaid and a further loan of 21,07,39 was taken by the Government of East Pakistan during the year under report having an aggregate outstanding of 84,58,64 at the end of the year.

(*iv*) *Unfunded Debt.*—This head comprises Provident Fund balances of Government Servants. The balance on 15th August, 1947 have not been finally allocated between East Pakistan and West Bengal as yet. The increase represents the excess of deposits over withdrawals during the year.

(*v*) *Loans and Advances by Provincial Governments.*—This head is composed of the loans and advances made by the Provincial Government to District Boards, Municipalities, Land Holders and other Notabilities, etc. as well as loans to Government servants in the shape of house building advances and advances for the purchase of Motor Cars and other Conveyances, etc. The increase in the outstanding balance under this head is due to advance exceeding the repayment. An account of the transactions under Loans and Advances is given in Statement No. 5 of Part B of this compilation.

(*vi*) *Services of Debt.*—The total net charge on the revenues of the Province during the year on account of service of debt was (—)23,54 as shown below:—

(a) Amount appropriated for reduction or avoidance of Debt (Major Head "23").	16,68
(b) Interest on permanent loans (Major Head "22").. ..	11,89
(c) Interest on loans taken from the Central Government (Major Head "22").	4,14
(d) Interest on Floating Debt (Major Head "22").	19,78
(e) Expenditure connected with the issue of new Loans (Major Head ("22").	7
(f) Interest on Unfunded Debt (Major Head "22")	17,69
Total ..	70,25
Deduct—	
(i) Interest realised on Loans and Advances by Provincial Government (Major Head "XX").	7,37
(ii) Interest receipts from Commercial Departments (Major Head "XX").	5,54
(iii) Amount transferred to Commercial Departments, etc. in respect of interest on Capital—Irrigation (Major Head "22")	70,09
(iv) Interest transferred to "85A.—Capital Outlay on Provincial Schemes of State Trading" and treated as deduction from expenditure under interest on Debt and other Obligations (Major Head "22").	10,79
Total ..	93,79
Net expenditure from revenue on Services of Debt ..	—23,54

The interest receipts of 5,54 represent adjustment of interest liabilities on Irrigation Capital outlay met out of a loan which has already been discharged and on which no interest is actually paid by Government. Thus the actual net charge on the revenues of the Province for Services of Debt amounts to —18,00 during the year under report.

BALANCE

13. Ways and Means position of the Government of East Pakistan month by month during 1957-58.

Month.	Opening Cash Balance.		Receipt.	Disbursement.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.
1	2	3	4	5	6	7
April, 1957 ..	*43,21	—11,99,60	16,31,57	17,07,03	16,72	—12,48,57
May, 1957	16,72	—12,48,57	33,66,84	19,84,55	16,34	1,34,10
June, 1957	16,34	1,34,10	21,82,26	18,61,98	37,69	4,33,03
July, 1957	37,69	4,33,03	14,12,21	13,57,14	17,98	5,07,81
August, 1957 ..	17,98	5,07,81	13,65,29	15,48,72	14,96	3,27,40
September, 1957 ..	14,96	3,27,40	18,90,00	20,31,60	—23,84	2,24,60
October, 1957 ..	—23,84	2,24,60	11,29,12	10,85,05	10,93	2,33,90
November, 1957 ..	10,93	2,33,90	15,31,66	22,41,25	13,60	—4,78,36
Decemebr, 1957 ..	13,60	—4,78,36	15,49,44	18,53,68	9,99	—7,78,99
January, 1958 ..	9,99	—7,78,99	15,48,16	17,51,00	15,76	—9,87,60
February, 1958 ..	15,76	—9,87,60	18,16,73	19,05,51	—52	—10,60,10
March, 1958 ..	—52	—10,60,10	53,76,53	49,33,29	40,20	—6,57,58

**Note 1.*—The difference of 32 between the opening cash balance on 1st April, 1958 and the closing balance on 31st March, 1958 is due to exclusion of the pre-partition balance relating to Karimganj Sub-Treasury.

Note 2:—The Bank balances shown in Columns 3 and 7 agree with those appearing in the Government Accounts.

Under an agreement with the State Bank of Pakistan the Government of East Pakistan is required to maintain at the Bank a minimum balance of Rs. 13 lacs. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If on weekly settling days this balance falls below the agreed minimum the deficiency is made good either by taking a Ways and Means Advance from the Bank or by selling Treasury Bills to the public.

During the year 1957-58 no treasury bills were issued but Ways and Means Advances of the total value of Rs. 1,04 lacs were taken from the State Bank between the period from 25th April, 1957 to 15th February, 1958 and an amount of Rs. 1,04 lacs was repaid during 1957-58. The total amount of interest paid on this account to the State Bank during 1957-58 amounted to Rs.31,052. In addition a sum of Rs. 8,68,852 was paid to the State Bank as interest on short fall of Government balances. In all cases the rate of interest paid was 2 per cent.per annum.

The year opened with a cash balance of 43,21 in the Treasuries and —11,99,60 at the Bank and closed with a balance of 40,20 in the Treasuries and —6,57,58 at the Bank. Cash in transit at the commencement of the year was —7,32 and that at the end of the year was —50. The incerase of 5,39,01 in the closing balance is mainly due to excess of receipts over disbursements under Debt, Deposit and Remittance heads (29,99,97) and Revenue surplus (3,78,10); partly set off by Capital expenditure outside the Revenue Account (28,39,05).

A part of the resources of the Government of East Pakistan is in respect of amounts at the credit of certain accounts earmarked to be spent on specific purposes. Details of the earmarked portion of the balances are given in the statement below:—

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1957.			Balance on 31st March, 1958.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
A.—Sinking Fund—						
(1) Sinking Fund for East Bengal Loan, 1960.	26,00	..	26,00	36,00	..	36,00
(2) Depreciation Fund for East Bengal Loan, 1960.	20,04	..	20,04	26,72	..	26,72
(3) Sinking Fund for loan from the Central Government.	5,30,95	..	5,30,95	5,30,95	..	5,30,95
B.—Reserve Fund—						
Depreciation Reserve Funds—						
(1) Electricity	13,32	..	13,32	21,09	..	21,09
(2) Government Presses ..	12,43	..	12,43	15,45	..	15,45
C.—Other Accounts—						
(1) Subvention from the Central Road Fund.	3,46	..	3,46	19,69	..	19,69
(2) Subvention from the Fund for Rehabilitation of displaced persons.	30,52	..	30,52	88,63	..	88,63
(3) Deposit Account of grants from the Central Government for Social Uplift Schemes.	1,62,96	..	1,62,96	1,63,58	..	1,63,58
(4) Deposit Account of the grants by Central Government for Grow More Food Campaign.	43,43	..	43,43	84,52	..	84,52
(5) Deposit Account of grants from the Central Government for Development of Agriculture.	29,04	..	29,04	29,04	..	29,04
(6) Deposit Account of grants from the Central Government for construction of Storage Godowns.	65,40	..	65,40	26,98	..	26,98
(7) Deposit Account of grants from the Central Government for Flood Relief Measures.	2,00,48	..	2,00,48	1,91,86	..	1,91,86
(8) Deposit Account of grants from the Central Government for Social Welfare Schemes.	75	..	75	38	..	38
(9) Deposit Account of grants made by Pakistan Food and Agricultural Council.	20	..	20	20	..	20
Total ..	11,38,98	..	11,38,98	12,35,09	..	12,35,09

The certificates of verification of these balances are given in Part B of this compilation. After excluding the earmarked balance of 12,35,09, the free balance of the province as on 31st March, 1958 was (—) 18,52,47 as compared with (—) 22,95,05 on 31st March 1957.

SUMMARY OF GENERAL FINANCIAL POSITION.

14. There have been deficits in the Revenue Account of the Province since Independence except in the years 1947-48 (post-partition), 1948-49, 1955-56 and in the year under report. The surpluses in the years 1947-48 (post-partition), 1948-49 and 1955-56 were mainly due to larger assignment of shares to the Provincial Government out of the Central Taxes and Duties. The surplus in the year under report was mainly due to curtailment of revenue expenditure.

Against the revenue deficit of 3,46,74 in 1956-57 there was a revenue surplus of 3,78,10 in the year under report. The surplus against the deficit in the previous year was mainly due to larger receipts under Land Revenue, Taxes on Income other than Corporation Tax and Stamps and smaller expenditure under Debt Services, Civil Works and Miscellaneous Public Improvements, Development and Land Revenue as explained in paragraph 5 above.

Capital expenditure outside the Revenue Account amounted to 28,39,05. This was mainly under Provincial Schemes of State Trading (7,81,21), Civil Works (7,64,26), Irrigation, etc. Works (5,21,01), Provincial Miscellaneous Investments (3,62,73), Agricultural Improvement and Research (1,34,66), Electricity Schemes (1,08,52), Town Development Schemes (1,05,33) and Industrial Development (41,38).

The net Debt of the Province increased from 65,29,05 to 89,96,76 at the end of the year under report as explained in paragraph 12 above.

The commitments in respect of capital expenditure outside the Revenue Account amounted to 74,70,16 which includes 7,52,87 on account of the Karnafuli Multipurpose Project, 13,92,93 on account of Ganges-Kobadak Project and 59 on account of Teesta Project. These figures do not include commitments in respect of Capital Works for which estimates have not been sanctioned.

The year closed with a *minus* cash balance of 6,17,38 against the minus opening balance of 11,56,39. The balance with the State Bank of Pakistan stood at *minus* 6,57,58 which is much below the agreed minimum balance of 13 lacs. The Ways and Means position of the Government as a whole is described in paragraph 13 above.

The total liabilities of the Province on account of Public Debt, Unfunded Debt and Deposits not bearing Interest on 31st March, 1958 amounted to 1,29,72,02. Government had,however, on that date assets to the value of 12,89,23 on account of loans advanced by the Provincial Government. It also possessed assets of a Capital nature such as Civil and Irrigation Works, etc. in which a sum of 84,73,39 was invested to the end of the year 1957-58.

Under the Indian (Rights, property and Liabilities) Order, 1947, East Pakistan was made initially responsible for meeting the undischarged liabilities of the Government of Undivided Bengal. This Order was subsequently modified in accordance with the Arbitral Tribunal's Awards. The question of the division of the relative assets and liabilities still remains a matter for settlement between the successor Governments. It is, therefore, not possible to assess adequately the financial position of East Bengal in all its bearings including the financial implications of partition, till the allocation of assets and liabilities of the Government of Undivided Bengal between the successor Governments is settled. The Government of East Pakistan continued to pay pre-partition claims against the Government of Undivided Bengal and Undivided Assam, pending final settlement and the payments on this account during the year under report amounted to Rs. 1,43,051 and Rs.12,89,603 respectively. These payments stand debited under Suspense.

A.—GENERAL FINANCE ACCOUNTS.

PART II.—ACCOUNTS.

No. I.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for 1957-58.	Disbursements.	Actuals for 1957-58.
1	2	3	4
	Rs.		Rs.
Ordinary Revenue receipts ..	31,41,21,908	Revenue expenditure ..	27,45,05,929
Extraordinary receipts ..	3,935	Capital expenditure within the Revenue Account.	18,10,408
(A) Total Revenue receipts ..	31,41,25,843	(A) Total expenditure on Revenue Account.	27,63,16,337
		Capital expenditure outside the Revenue Account.	28,39,05,175
Public Debt incurred ..	30,18,23,993	Public Debt discharged ..	4,04,89,782
Loans and Advances by Provincial Governments.	78,94,010	Loans and Advances by Provincial Governments.	2,84,83,887
Unfunded Debt incurred ..	1,11,39,650	Unfunded Debt discharged	51,13,407
Deposits and Advances ..	36,82,57,911	Deposits and Advances ..	31,42,24,522
Remittances	69,75,50,812	Remittances	69,83,58,257
Total Receipts ..	1,70,07,92,219	Total Disbursements ..	1,64,68,91,367
(B) (Opening) Cash balance	—11,56,39,072	(B) (Closing) Cash balance ..	—6,17,38,220
Grand Total ..	1,58,51,53,147	Grand Total ..	1,58,51,53,147

(A) Revenue surplus during the year Rs.3,78,09,506.

(B) Increase of cash balance during the year Rs.5,39,00,852. *See* also paragraph 13 of the Report.

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue.	Actuals for 1957-58.	Heads of Expenditure.	Actual for 1957-58.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
A.—Principal Heads of Revenue—		**A.—Direct Demands on the Revenue—**			
I.—Customs ..	4,33,19,083				
II.—Central Excise Duties.	1,87,38,483				
IV.—Taxes on Income other than Corporation Tax.	3,52,48,511	4.—Taxes on Income other than Corporation Tax.	..	4,14,081	4,14,081
IVA.—Sales Tax	2,59,25,000	5.—Salt ..	..	27,838	27,838
VII.—Land Revenue.	6,75,46,233	7.—Land Revenue.	..	3,42,48,771	3,42,48,771
VIII.—Provincial Excise.	1,00,83,945	8.—Provincial Excise.	..	18,13,812	18,13,812
IX.—Stamps ..	2,76,79,877	9.—Stamps ..	..	8,26,646	8,26,646
X.—Forest ..	1,17,50,899	10.—Forest ..	..	34,90,086	34,90,086
XI.—Registration	1,02,09,430	11.—Registration	..	35,78,113	35,78,113
XII.—Receipts under Motor Vehicles Acts.	16,82,106				
XIIA.—Taxes and Duties levied in connection with the Rehabilitation of displaced persons.	4,18,001	13.—Other Taxes and Duties.	..	45,070	45,070
		Total ..	..	4,44,44,417	4,44,44,417
XIII.—Other Taxes and Duties.	96,12,818	**C.—Revenue Account of Irrigation, Navigation Embankment and Drainage Works—**			
Total ..	26,22,14,386				
		17.—Interest on Works for which Capital Accounts are kept.	*75,62,909*	..	75,62,909
		18.—Other Revenue Expenditure financed from ordinary Revenues.	..	21,91,523	21,91,523
		Total ..	*75,62,909*	21,91,523	97,54,432
Carried over..	26,22,14,386	Carried over..	*75,62,909*	4,66,35,940	5,41,98,849

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS— *contd.*

Heads of Revenue	Actuals for 1957-58.	Heads of Expenditure.	Actuals for 1957-58.		
			Charged	Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward	26,22,14,386	Brought forward	*75,62,909*	4,66,35,940	5,41,98,849
C.—Irrigation, Navigation, Embankment and Drainage Works—					
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		**E.—Debt Services—**			
		22.—Interest on Debt and other Obligations.	*53,57,294*	..	53,57,294
Gross Receipts—		*Deduct*—			
Direct Receipts	2,94,865	Interest transferred to Commercial Departments.	*—70,09,326*	..	—70,09,326
Deduct—Working Expenses.	—3,85,142	Interest transferred to 85-A.—Capital Outlay on Provincial Schemes of State Trading.	*—10,78,427*	..	—10,78,427
Net Receipts ..	—90,277				
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		Net	*—27,30,459*	..	— 27,30,459
		23.—Appropriation for Reduction or Avoidance of Debt.	*16.68,000*	..	16,68,000
Direct Receipts	4,61,443				
Total ..	3,71,166	Total ..	*—10,62,459*	..	—10,62,459
E.—Debt Services—					
XX.—Interest ..	18,58,720				
Total ..	18,58,720				
Carried over ..	26,44,44,272	Carried over ..	*65,00,450*	4,66,35,940	5,31,36,390

No. 2—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1957-58.	Heads of Expenditure.	Actuals for 1957-58.		
			Charged.	Voted.	Total.
1	2	3	*4*	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward	26,44,44,272	Brought forward	*65,00,450*	4,66,35,940	5,31,36,390
F.—Civil Administration—		**F.—Civil Administration—**			
XXI.—Administration of Justice.	15,91,692	25.—General Administration.	*12,24,918*	2,34,80,029	2,47,04,947
XXII.—Jails and Convict Settlements.	7,66,783	27.—Administration of Justice.	*13,16,067*	74,13,623	87,29,690
XXIII.—Police ..	15,43,952	28.—Jails and Convict Settlements.	..	75,26,358	75,26,358
		29.—Police ..	..	6,14,06,955	6,14,06,955
XXIV.—Ports and Pilotage.	25,72,442	30.—Ports and Pilotage.	..	6,82,733	6,82,733
		36.—Scientific Departments.	..	6,330	6,330
XXVI.—Education	45,12,915	37.—Education ..	*10,00,000*	3,89,35,847	3,99,35,847
XXVII.—Medical	34,07,943	38.—Medical ..	..	67,82,290	67,82,290
XXVIII.—Public Health.	8,65,066	39.—Public Health	..	50,54,519	50,54,519
XXIX.—Agriculture	79,12,014	40.—Agriculture	..	1,00,91,751	1,00,91,751
XXX.—Veterinary	3,09,264	41.—Veterinary	..	23,85,921	23,85,921
XXXI.—Co-operation.	2,60,763	42.—Co-operation	..	26,81,305	26,81,305
XXXII.—Industries	2,47,015	43.—Industries ..	..	24,07,606	24,07,606
XXXVI.—Miscellaneous Departments.	60,238	47.—Miscellaneous Departments.	..	46,06,873	46,06,873
Total ..	2,40,50,087	Total ..	*35,40,985*	17,34,62,140	17,70,03,125
Carried over..	28,84,94,359	Carried over	*1,00,41,435*	22,00,98,080	23,01,39,515

No. 2—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1957-58.	Heads of Expenditure.	Actuals for 1957-58. Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward	28,84,94,359	Brought forward	*1,00,41,435*	22,00,98,080	23,01,39,515
H.—Civil Works and Miscellaneous Public Improvements—		**H.—Civil Works and Miscellaneous Public Improvements—**			
XXXIX.—Civil Works.	29,51,119	50.—Civil Works.	*1,47,306*	—2,47,95,888	—2,46,48,582
I.—Electricity Schemes.					
XLI.—Receipts from Electricity Schemes—					
Gross Receipts—		Total ..	*1,47,306*	—2,47,95,888	—2,46,48,582
Direct Receipts.	1,48,90,806				
Deduct—Working Expenses.	—1,13,19,002	**J.—Miscellaneous**			
		54.—Famine—			
		A.—Famine Relief.	..	36,45,554	36,45,554
Net Receipts..	35,71,804	55.—Superannuation Allowances and Pensions.	*1,56,229*	64,09,468	65,65,697
J.—Miscellaneous—		56.—Stationery and Printing.	..	47,14,772	47,14,772
XLIV.—Receipts in-aid of superannuation.	1,43,032	57.—Miscellaneous.	*19,68,472*	52,54,949	72,23,421
XLV.—Stationery and Printing.	8,15,805	Total ..	*21,24,701*	2,00,24,743	2,21,49,444
XLVI.—Miscellaneous.	1,05,76,478				
Total ..	1,15,35,315				
Carried over ..	30,65,52,597	Carried over ..	*1,23,13,442*	21,53,26,935	22,76,40,377

No 2—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1957-58.	Heads of Expenditure.	Actuals for 1957-58.		
			Charged.	Voted.	Total.
1	2	3	*4*	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward	30,65,52,597	Brought forward.	*1,23,13,442*	21,53,26,935	22,76,40,377
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—					
XLIX.—Grants-in-aid from Central Government ..	75,43,516				
L.—Miscellaneous Adjustments between Central and Provincial Governments.	25,795				
Total ..	75,69,311				
M.—Extraordinary Items—		**M.—Extraordinary Items**			
L.I.—Extraordinary Receipts.	3,935	63.—Extraordinary Charges.	..	4,84,064	4,84,064
		63-B-Development	..	4,63,81,488	4,63,81,488
Total ..	3,935				
		Total ..	..	4,68,65,552	4,68,65,552
		Total Revenue Expenditure.	*1,23,13,442*	26,21,92,487	27,45,05,929
		Capital Expenditure within the Revenue Account.			
		JJ.—55A.—Commutation of pensions financed from Ordinary Revenues.	*10,439*	17,99,969	18,10,408
		Total ..	*10,439*	17,99,969	18,10,408
		Total Expenditure on Revenue Account.	*1,23,23,881*	26,39,92,456	18,10,16,337
		Total Revenue ..	..	..	31,41,25,843
		Surplus (+) ..	..	..	3,78,09,506
Carried over ..	31,41,25,840	Carried over ..	*1,23,23,881*	26,39,92,456	27,63,16,337

No. 2.—**SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS**—*concld.*

Heads of Revenue.	Actuals for 1957-58.	Heads of Expenditure.	Actuals for 1957-58.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward	31,41,25,843	Brought forward	*1,23,23,881*	26,39,92,456	27,63,16,337
		Capital Expenditure outside the Revenue Account—			
		AA.—65A.—Capital outlay on Forests.	..	—1,35,398	—1,35,398
		CC.—68.—Construction on Irrigation, Navigation, Embankment and Drainage Works.	..	5,21,01,259	5,21,01,259
		FF.—70—Capital outlay on Improvement of Public Health.	..	21,80,812	21,80,812
		71.—Capital outlay on Schemes of Agricultural Improvement and Research.	..	1,34,65,830	1,34,65,830
		72.—Capital outlay on Industrial Development.	..	41,38,490	41,38,490
		73.—Capital outlay on Ports.	..	—6,06,256	—6,06,256
		HH.—80—Town Development Schemes.	..	1,05,33,422	1,05,33,422
		81.—Capital Account of Civil Works outside Revenue Account.	..	7,64,25,745	7,64,25,745
		II. 81A.—Capital outlay on Electricity Schemes.	..	1,08,51,512	1,08,51,512
		JJ.—82.—Capital Account of other Works outside the Revenue Account.	..	5,55,403	5,55,403
		83.—Payments of commuted value of Pensions.	..	..	..
		84.—Capital outlay on Printing Presses.	..	261	261
		85A.—Capital outlay on Provincial Schemes of State Trading.	*10,78,427*	7,70,43,008	7,81,21,435
		90.—Provincial Miscellaneous Investments.	..	3,62,72,660	3,62,72,660
		Total ..	*10,78,427*	28,28,26,748	28,39,05,175
Total Revenue ..	31,41,25,843	Total Expenditure	*1,34,02,308*	54,68,19,204	56,02,21,512

No. 3,—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE.

Particulars. 1	*Charged.* 2	Voted. 3	Total. 4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (*a*)	*1,23,23,881*	27,56,96,600	28,80,20,481
Expenditure outside the Revenue Account ..	*10,78,427*	28,28,26,748	28,39,05,175
Disbursements under Debt, Deposit and Remittance heads treated as expenditure (*b*).	..	3,32,38,276	3,32,38,276
Total ..	*1,34,02,308*	59,17,61,624	60,51,63,932

(*a*) and (*b*)—The figures have been arrived at as follows :—

Particulars. 1	*Charged.* 2	Voted. 3
	Rs.	Rs.
(*a*) Total expenditure as in Account No.2	*1,23,23,881*	26,39,92,456
Add—Working expenses of Irrigation	..	3,85,142
Add—Working expenses of Electricity Schemes ..	..	1,13,19,002
Total ..	*1,23,23,881*	27,56,96,600
(*b*) Advances Repayable (excluding Takavi Works Advances, Forest Advances and book-keeping adjustments relating to land compensation payments).	..	47,54,389
Loans to Municipalities, Port Funds, etc.	..	2,77,37,676
Loans to Government Servants	..	7,46,211
Total ..	..	3,32,38,276

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 1957-58.	Heads.	Actuals for 1957-58.
1	2	3	4
	Rs.		Rs.
A.—Principal Heads of Revenue		**A.—Principal Heads of Revenue** —*contd.*	
1.—Customs—		**VII.—Land Revenue—*concld.***	
Share of net proceeds of Export Duties assigned to Provinces.	4,33,19,083	Brought forward ..	6,62,83,910
Total ..	4,33,19,083	Recoveries of cost of maintenance of boundary pillars.	899
II.—Central Excise Duties—		Rates and cesses on lands ..	8,56,806
Share of net proceeds assigned to Provinces.	1,87,38,483	Recoveries of overpayments ..	23,984
Total ..	1,87,38,483	Collection of payments for services rendered.	90,558
		Miscellaneous	4,03,023
IV.—Taxes on Income other than Corporation Tax—		*Deduct*—Refunds ..	—1,12,947
Taxes on Agricultural Income	1,47,54,941	Total ..	6,75,46,233
Share of net proceeds assigned to Provinces.	2,07,35,000	**VIII—Provincial Excise—**	
Deduct—Refunds ..	—2,41,430	Country spirits	28,72,106
Total ..	3,52,48,511	Country fermented liquors ..	3,54,569
IV-A.—Sales Tax—		Malt liquors	56,013
Share of net proceeds assigned to Provinces.	2,59,25,000	Wines and spirits (Foreign liquors other than beer, medicated wines and commercial spirits).	17,60,159
Total ..	2,59,25,000	Receipts from commercial spirits including denatured spirits and medicated wines.	3,97,539
VII.—Land Revenue—			
Ordinary Revenue ..	19,34,479	Opium	22,38,838
Collections from properties acquired under East Bengal Act XXVIII of 1951.	6,36,57,821	Hemp and other drugs ..	22,56,237
Sale of Government Estates ..	2,50,000	Fines, Confiscations and Miscellaneous.	72,444
Sale proceeds of waste lands and redemption of land tax.	4,760	Recoveries of overpayments ..	1,39,835
Recoveries on account of survey and settlement charges.	4,35,700	Collection of payments for services rendered.	21,232
Rents, etc. of fisheries ..	1,150	*Deduct*—Refunds ..	—85,027
Carried over ..	6,62,83,910	Total ..	1,00,83,945

No .4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads. 1	Actuals for 1957-58. 2	Heads. 3	Actuals for 1957-58. 4
	Rs.		Rs.
A.—Principal Heads of Revenue—*contd.*		**A.—Principal Heads of Revenue—*contd.***	
IX.—Stamps—		**XII.—Receipt under Motor Vehicles Acts—**	
A—Non-Judicial—		Receipts under the Motor Vehicles Acts.	1,90,349
Sale of Stamps ..	1,90,03,729	Receipts under the Provincial Motor Vehicles Taxation Act.	13,66,910
Duty on Impressing documents	1,967	Other Receipts	1,28,175
Fines and penalties ..	6,413	*Deduct*—Refunds ..	—3,328
Miscellaneous	2,399	Total ..	16,82,106
Deduct—Refunds ..	—2,47,079	**XIIA.—Taxes and duties levied in connection with the Rehabilitation of displaced persons—**	
Total A-Non-Judicial ..	1,87,67,429	Taxes on Callings and Professions	9,034
B.—Judicial—		Surcharge on Tax on Motor Vehicles	29,652
(*i*) Court fees—		Tolls on vessels plying in Inland Water	43,578
Court fees realised in stamps	84,42,138	Tolls on fares and freights on Traffic by Inland Vessels ..	1,53,940
Total ..	84,42,138	Tolls on freight on goods carried by Road ..	1,81,797
(*ii*) Other Receipts—		Total ..	4,18,001
Sale of Stamps	5,26,057	**XIII.—Other Taxes and Duties—**	
Fines and penalties ..	6,799	**A.—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—**	
Miscellaneous	1,375	Entertainment Tax ..	50,52,030
Deduct—Refunds ..	—63,921	Totalisator ..	3,09,949
Total ..	4,70,310	Total ..	53,61,979
Total B-Judicial ..	89,12,448	**B.—Receipts from Electricity Duties—**	
Grand Total ..	2,76,79,877	Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of Cinemas.	12,735
X.—Forest—		Other Receipts	4,56,206
Timber and other produce removed from the forests by Government agency.	16,02,802	Total ..	4,68,941
Timber and other produce removed from the forests by consumers or purchasers.	93,34,954		
Drift and waif wood and confiscated forest produce.	72,415		
Miscellaneous	7,50,040		
Deduct——Refunds ..	—9,312		
Total ..	1,17,50,899		
XI.—Registration—			
Fees for registering documents	93,40,420		
Fees for copies of registered documents.	3,91,646		
Miscellaneous	4,79,202		
Deduct—Refunds ..	—1,838		
Total ..	1,02,09,430		

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1957-58.	Heads.	Actuals for 1957-58.
1	2	3	4
	Rs.		Rs.
A.—Principal Heads of Revenue—*concld.*		**C.—Irrigation, Navigation, Embankment and Drainage Works—*concld.***	
XIII.—Other Taxes and Duties—*concld.*		**XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.***	
E.—Other Items—			
Receipts under East Bengal Jute Dealers Registration Ordinance Act.	19,63,480	B.—Navigation, Embankment and Drainage Works— (2) Unproductive Works— Gross Receipts— Direct Receipts—	
Receipt under the East Bengal Finance Act, 1950.	3,78,289	Navigation	2,10,959
Receipts under the Bengal Finance (Sales Tax) Act, 1941.	9,717	Rents	10,814
Receipts under Bengal Raw Jute Taxation Act, 1941.	30	Miscellaneous	73,092
		Total ..	2,94,865
Taxes for the increase of general Revenues.	14,39,064	*Deduct*—Working Expenses—	
Deduct—Refunds ..	—8,682	Maintenance and Repairs ..	—4,64,676
Total ..	37,81,898	Establishment	—96,026
Grand Total ..	96,12,818	Tools and Plant	—3,207
		Total —*Deduct*—Working expenses.	—5,63,909
C.—Irrigation, Navigation, Embankment and Drainage Works—		Net Receipts ..	—2,69,044
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		Total XVII.—Irrigation etc.	—90,277
B.—Navigation, Embankment and Drainage Works—		**XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—**	
(1) Productive Works—		B.—Navigation, Embankment and Drainage Works— Direct Receipts—	
Deduct—Working Expenses—		Sales of water	..
Extensions and Improvements	—11,700	Other canal produce ..	949
Maintenance and Repairs ..	10,56,444	Navigation	95,971
Establishment	—4,80,326	Rents	4,948
Tools and Plant	—2,474	Recoveries of expenditure	25,613
Suspense	—3,83,177	Miscellaneous ..	3,33,962
Total—*Deduct*—Working expenses	1,78,767	*Deduct*—Refunds ..	..
Net Receipts ..	1,78,767	Total ..	4,61,443

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1957-58.
1	2
	Rs.
E.—Debt Services—	
XX.—Interest—	
Interest on Loans and Advances by the Provincial Governments.	7,36,567
Interest on arrears of revenue	5,21,747
Interest on Irrigation capital outlay incurred before 1st April, 1937.	5,53,583
Miscellaneous	46,997
Deduct— Refunds ..	—174
Total ..	18,58,720
F.—Civil Administration—	
XXI.—Administration of Justice	
Sale proceeds of unclaimed and escheated property.	2,78,801
Court fee realised in cash ..	24,267
General fees, fines and forfeitures.	13,57,170
Pleadership and Mukhtearship Examination fees.	13,331
Receipts of the Official Receiver	2,193
Miscellaneous fees and fines—	
Record room receipts	4,813
Other receipts	67,505
Miscellaneous	53,358
Recoveries of overpayments	6,063
Deduct—Refunds ..	—2,15,809
Total ..	15,91,692

Heads.	Actuals for 1957-58.
3	4
	Rs.
F.—Civil Administration—*contd.*	
XXII.—Jails and Convict Settlements—	
Jails	53,722
Jail manufactures ..	7,11,912
Recoveries of overpayments ..	1,149
Total ..	7,66,783
XXIII.—Police—	
Police supplied to public departments, Private Companies and persons.	1,24,763
Cash receipts under the Arms Act.	3,39,480
Fees, fines and forfeitures ..	54,361
Recoveries of overpayments ..	2,49,155
Collection of payments for services rendered.	3,02,160
Miscellaneous	5,02,225
Deduct—Refunds ..	—28,192
Total ..	15,43,952
XXIV.—Ports and Pilotage—	
B.—Other ports—	
Registration and other fees ..	17,019
Miscellaneous	25,55,423
Deduct—Refunds ..	..
Total ..	25,72,442

No. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads. 1	Actuals. for 1957-58. 2
	Rs.
F.—Civil Administration—*contd.*	
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges.	3,01,696
Fees, Government Professional Colleges.	91,711
B.—Secondary—	
Fees, Government Secondary Schools.	4,73,937
D.—Special—	
Fees and other receipts, Government Special Schools.	54,420
E.—General—	
Recoveries of overpayments ..	12,612
Collection of payments for services rendered.	5,073
Miscellaneous	6,68,560
Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes.	29,14,803*
Deduct—Refunds ..	−9,897
Total ..	45,12,915

Heads. 3	Actuals for 1957-58. 4
	Rs.
F.—Civil Administration—*contd.*	
XXVII.—Medical—	
Medical School and College fees.	3,33,974
Hospital receipts ..	3,21,700
Sale of Medicines ..	5,95,326
Contributions	1,10,429
Income from endowments ..	774
Recoveries of overpayments ..	9,145
Collection of payments for services rendered.	87,154
Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes.	16,88,170**
Miscellaneous	3,12,556
Receipts on account of Provincialisation of Sadar and Sub-divisional Hospitals.	1,33,084
Deduct—Refunds ..	−1,84,369
Total ..	34,07,943
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	93,961
Contributions	2,04,572
Recoveries of overpayments ..	12,305
Collection of payments for ervices rendered.	3,905
Amount transferred from the deposit account of grant for Social Welfare Schemes.	36,805
Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes.	3,89,731†
Miscellaneous	1,23,787
Deduct—Refunds ..	..
Total ..	8,65,066

**Note*:—The corresponding expenditure appear under 63-B-Development—Education—Social Uplift Schemes on page 66.

***Note*.—The corresponding expenditure appears under 63-B-Development—Medical—Social Uplift Schemes.

†The corresponding expenditure appears under 63-B-Development—Public Health—Social Uplift Schemes.

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1957-58.	Heads.	Actuals for 1957-58.
1	2	3	4
	Rs.		Rs.
F.—Civil Administration—*contd.*		F.—Civil Administration—*concld.*	
XXIX.—Agriculture—		**XXXVI.—Miscellaneous Departments.**	
Agricultural receipts ..	79,14,253	Labour and Emigration—	
Recoveries of overpayments ..	1,752	Fees for the registration of Trade Unions.	772
Deduct—Refunds ..	−3,991	Miscellaneous—	
Total ..	79,12,014	Examination fees ..	21,219
		Fees for the inspection of steam boilers.	30,579
XXX.—Veterinary—		Administration of partnership Act 1932.	5,096
Veterinary College and School fees.	9,118	Miscellaneous	2,752
Other receipts	2,66,284	*Deduct*—Refunds	—180
Collection of payments for services rendered.	36,220	Total ..	60,238
Deduct—Refunds ..	−2,358		
Total ..	3,09,264		
XXXI.—Co-operation—		**H.—Civil Works and Miscellaneous Public Improvements—**	
Audit fees	2,34,140	**XXXIX.—Civil Works—**	
Miscellaneous receipts ..	26,623	Rents	18,90,100
Total ..	2,60,763	Ferry receipts	93,950
		Tolls on Roads	2,290
		Recoveries of expenditure	1,69,821
XXXII.—Industries—		Miscellaneous	8,12,775
Industries	1,03,884	Receipts in England ..	358
Fisheries	1,43,131	*Deduct*—Refunds ..	—18,175
Total ..	2,47,015	Total ..	29,51,119

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1957-58.
1	2
	Rs.
I.—Electricity Schemes—	
XLI—Receipts from Electricity Schemes—	
II.—Thermo-Electric Schemes—	
Chittagong Electric Supply—	
Gross Receipts—	
Direct Receipts—	
Sale of power	35,59,488
Miscellaneous Revenue ..	2,66,268
Total ..	38,25,756
Deduct—Working Expenses—	
Works expenditure financed from ordinary Revenues.	—27,68,602
Maintenance proper ..	—81,537
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	—50,000
Provision for interest ..	—75,000
Establishment	—2,84, 235
Tools and Plant	—7,019
Suspense	1,530
Total—*Deduct*—Working Expenses.	—32,64,863
Net Receipts ..	5,60,893

Heads.	Actuals for 1957-58.
3	4
	Rs.
I.—Electricity Schemes—*contd.*	
XLI.—Receipts from Electricity Schemes—*contd*—	
Siddhirganj Diesel Station—	
Gross Receipts—	
Direct Receipts—	
Sale of power	45,28,688
Miscellaneous Reveneue ..	53,412
Total ..	45,82,100
Deduct—Working Expenses—	
Works expenditure financed from ordinary Revenues.	—1,92,532
Maintenance proper ..	—36,35,928
Provision for depreciation as calculated for transfer to the depreciation Reserve Fund.	—3,00,000
Establishment	—2,82,027
Suspense	2,79,099
Total—*Deduct*—Working Expenses.	—41,31,388
Net Receipts ..	4,50,712
Diesel Pool Station—	
Gross Receipts—	
Direct Receipts—	
Sale of power	23,104
Miscellaneous Revenue ..	4,535
Total ..	27,639
Deduct—Working Expenses—	
Works expenditure financed from ordinary Revenues.	—40, 189
Maintenance proper ..	—40,923
Establishment	—17,860
Suspense	—9,925
Total—*Deduct*—Working Expenses.	—1,08,897
Net Receipts ..	—81,258

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1957-58.	Heads.	Actuals for 1957-58.
1	2	3	4
	Rs.		Rs.
I.—Electricity Schemes—*contd.*		**I.—Electricity Schemes—*contd.***	
XLI.—Receipts from Electricity Schemes—*contd.*		**XLI.—Receipts from Electricity Schemes—*contd***	
Khulna Electric Supply—		**Chandpur Electric Supply—**	
Gross Receipts—		Gross Receipts—	
Direct Receipts—		Direct Receipts—	
Sale of power	5,07,341	Sale of power	2,98,965
Miscellaneous Revenue ..	1,62,611	Miscellaneous Revenue ..	28,348
Total ..	6,69,952	Total ..	3,27,313
Deduct—Working Expenses—		*Deduct*—Working Expenses—	
Works expenditure financed from ordinary Revenues.	—4,302	Works expenditure financed from ordinary Revenues.	—1,31,466
Maintenance proper ..	—42,983	Maintenance proper	—28,496
Establishment	—46,283	Establishment	—38,450
Tools and Plant ..	—18	Total-*Deduct*—Working Expenses	—1,98,412
Total—*Deduct*—Working Expenses.	—93,586	Net Receipts ..	1,28,901
Net Receipts ..	5,76,366	**Brahmanbaria Electric Supply—**	
		Gross Receipts—	
		Direct Receipts—	
		Sale of power	9,849
		Miscellaneous Revenue ..	1,530
		Total ..	11,379
		Deduct—Working Expenses—	
		Works expenditure financed from ordinary Revenues.	—52,112
		Maintenance proper ..	—8,721
		Establishment	—27,560
		Total-*Deduct*—Working Expenses.	—88,393
		Net Receipts ..	—77,014

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1957-58.
1	2
	Rs.
I.—Electricity Schemes—*contd.*	
XLI.—Receipts from Electricity Schemes—*contd.*	
Rajshahi Electric Supply—	
Gross Receipts—	
Direct Receipts—	
Sale of power	2,01,075
Miscellaneous Revenue ..	27,891
Total ..	2,28,966
Deduct—Working Expenses—	
Works Expenditure financed from ordinary Revenues.	—1,16,634
Maintenance proper	—28,464
Provision for depreciation as calculated for transfer to the depreciation Reserve fund.	—15,000
Establishment	—50,877
Total-*Deduct*—Working Expenses	—2,10,975
Net Receipts ..	17,991

Heads.	Actuals for 1957-58.
3	4
	Rs.
I—Electricity Schemes—*contd.*	
XLI.—Receipts from Electricity Schemes—*contd.*	
Chittagong Diesel Station—	
Gross Receipts—	
Direct Receipts—	
Sale of power	26,90,997
Miscellaneous Revenue ..	15,369
Total ..	27,06,366
Deduct—Working Expenses—	
Works expenditure financed from ordinary Revenues.	—13,17,502
Maintenance proper ..	—42,264
Provision for depreciation as calculated for transfer to the depreciation Reserve fund.	—2,67,000
Establishment	—1,40,376
Total—*Deduct*-Working Expenses	—17,67,142
Net Receipts ..	9,39,224
Goalpara Diesel Station—	
Gross Receipts—	
Direct Receipts—	
Sale of power	22,58,990
Miscellaneous Revenue ..	1,80,528
Deduct—Refunds ..	—225
Total ..	24,39,293
Deduct—Working Expenses—	
Works expenditure financed from ordinary Revenues.	—10,33,271
Maintenance proper ..	—26,875
Provision for depreciation as calculated for transfer to the depreciation Reserve fund.	—1,45,000
Establishment	—1,12,223
Total—*Deduct*—Working Expenses.	—13,17,369
Net Receipts ..	11,21,924

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1957-58.
1	2
	Rs.
I.—Electricity Schemes—*contd.*	
XLI.—Receipts from Electricity Schemes—*contd.*	
Dinajpur Electric Supply—	
Gross Receipts—	
Direct Receipts—	
Sale of power	20,814
Miscellaneous revenue ..	10,935
Total ..	31,749
Deduct Working Expenses—	
Works expenditure financed from Ordinary Revenues.	—26,002
Maintenance proper ..	—1,448
Establishment	—13,794
Total *Deduct*—Working Expenses.	—41,244
Net Receipts ..	—9,495

Heads.	Actuals for 1957-58.
3	4
	Rs.
I.—Electricity Schemes—*concld.*	
XLI—Receipts from Electricity Schemes—*concld.*	
Serajganj Electric Supply—	
Gross Receipts—	
Direct Receipts—	
Sale of power	36,644
Miscellaneous revenue ..	3,649
Total ..	40,293
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues.	—29,937
Maintenance proper ..	—6,801
Establishment	—26,808
Total—*Deduct*—Working Expenses.	—63,546
Net Receipts ..	—23,253
Jessore Electric Supply—	
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues.	—24,678
Maintenance proper ..	—2,494
Establishment	—6,015
Total—*Deduct*—Working Expenses.	—33,187
Net Receipts ..	—33,187
Total—XLI— Receipts, etc.	35,71,804

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concld.*

Heads.	Actuals for 1957-58.	Heads.	Actuals for 1957-58.
1	2	3	4
	Rs.		Rs.
J.—Miscellaneous—		**J.—Miscellaneous—*concld.***	
XLIV.—Receipts-in-aid of Superannuation—		**XLVI.—Miscellaneous—*concld.***	
		Brought forward ..	97,94,427
Contributions for pensions and gratuities.	83,509	Transfer from Deposit Account of grant by the Central Government for Flood Relief Measures.	8,61,837*
Miscellaneous	23,516		
Receipts in England—		Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Scheme	19,523**
Miscellaneous	36,007		
Total ..	1,43,032	Transfer from Subvention from the Fund for Rehabilitation of displaced persons.	1,88,578
XLV.—Stationery and Printing—		Loss or gain by exchange ..	108
Stationery receipts ..	2,110	*Deduct*—Refunds ..	—2,87,995
Sale of plain paper used with stamps.	2,41,266	Total ..	1,05,76,478
Sale of Gazettes and other Government Publications.	31,209		
Other Press receipts ..	5,41,870	**L.—Contributions and Miscellaneous adjustments between Central and Provincial Governments—**	
Deduct—Refunds ..	—650		
Total ..	8,15,805	**XLIX.—Grants-in-aid from Central Government—**	..
XLVI—Miscellaneous—		Grant from the Central Government for Development Schemes	61,25,758
Unclaimed Deposits ..	37,04,853	Foreign aid for Polytechnic Institute.	14,17,758
Sale of old stores and materials..	1,82,784		
Sale of land and houses, etc ..	3,998	Total ..	75,43,516
Fees for Government audit ..	4,983		
Contributions	40,78,800	**L.—Miscellaneous adjustments between Central and Provincial Governments**	25,795
Rents, rates and taxes ..	6,630		
Other fees, fines and forfeitures	12,263	Total ..	25,795
Recoveries of overpayments	1,23,785	**M.—Extraordinary Items—**	
Collection of payments for services rendered.	3,13,325	**LI.—Extraordinary Receipts—**	
Miscellaneous	13,63,006	Other items	3,935
Carried over ..	97,94,427	Total ..	3,935

*Note—The corresponding expenditure appears under 54.—Famine—A-Famine Relief Rs.

(a) Salaries and Establishment 1,11,392
(b) Gratuitous Relief 7,50,445

**The corresponding expenditure appears under 63-B-Development—Miscellaneous—Social Uplift Schemes.

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation Tax—			
Collection of Agricultural Income Tax ..	..	4,14,081	4,14,081
Total ..	..	4,14,081	4,14,081
5.—Salt—			
A—Charges of the Excise and Salt Department—			
Direction	..	27,838	27,838
Total ..	..	27,838	27,838
7.—Land Revenue—			
Charges of Administration	..	15,49,063	15,49,063
Management of Government Estates ..	..	2,02,538	2,02,538
Charges on account of land revenue collections.	..	66,531	66,531
Survey, Settlement and Record Operations	..	18,99,135	18,99,135
Land Records	..	1,28,181	1,28,181
Assignments and Compensations ..	..	12,755	12,755
Expenditure incurred for acquisition and management of properties acquired under East Bengal Act XXVIII of 1951.	..	3,03,90,568	3,03,90,568
Total ..	..	3,42,48,771	3,42,48,771
8.—Provincial Excise—			
Superintendence	..	1,97,254	1,97,254
District Executive Establishment ..	..	9,79,074	9,79,074
Cost of opium supplied to Provincial Excise Department.	..	3,18,974	3,18,974
Compensations	..	3,16,969	3,16,969
Charges in England	..	1,541	1,541
Total ..	..	18,13,812	18,13,812

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—*concld.*			
9.—Stamps—			
A.—Non-Judicial—			
Superintendence	..	48,975	48,975
Charges for the sale of Stamps ..	..	6,91,506	6,91,506
Total-Non-Judicial ..	..	7,40,481	7,40,481
B.—Judicial—			
Superintendence	..	24,488	24,488
Charges for the sale of Stamps ..	..	61,677	61,677
Total Judicial ..	..	86,165	86,165
Total ..	..	8,26,646	8,26,646
10.—Forest—			
Conservancy and Works	..	17,97,534	17,97,534
Establishment	..	16,92,552	16,92,552
Total ..	..	34,90,086	34,90,086
11.—Registration—			
Superintendence	..	1,08,320	1,08,320
District Charges	..	34,69,793	34,69,793
Total ..	..	35,78,113	35 78,113
13.—Other Taxes and Duties—			
Collection charges—			
Entertainment Tax	..	2,544	2,544
Tax under East Bengal Finance Act, 1950	..	13,089	13,089
Charges under the Electricity Acts ..	..	29,437	29,437
Total ..	..	45,070	45,070

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital Accounts are kept—			
Irrigation works	*52,19,855*	..	52,19,855
Navigation, Embankment and Drainag Works. ..	*23,43,054*	..	23,43,054
Total ..	*75,62,909*	..	75,62,909
18.—Other Revenue Expenditure financed from ordinary Revenues—			
A. Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Maintenance and Repairs ..	..	671	671
Establishment	..	2,041	2,C41
Tools and Plant	..	5	5
Total A—Irrigation Works ..	..	2,717	2,717
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Works	..	4,36,670	4,36,670
Extensions and Improvements ..	..	93,646	93,646
Maintenance and Repairs	..	6,68,254	6,68,254
Establishment	..	1,20,071	1,20,071
Tools and Plant	..	8,469	8,469
Suspense	..	—2,68,715	—2,68,715
Total ..	..	10,58,395	10,58,395
(2) Miscellaneous Expenditure—			
Establishment	..	20,499	20,499
Tools and Plant	..	7,735	7,735
Other charges	..	11,02,177	11,02,177
Total ..	..	11,30,411	11,30,411
Total B.—Navigation, Embankment and Drainage Works.	..	21,88,806	21,88,806
Grand Total ..	..	21,91,523	21,91,523

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Debt Services—			
22.—Interest on Debt and other Obligations—			
A.—Interest on Ordinary Debt—			
(1) Rupee Debt—			
Interest on Permanent Loans— 3½ Per cent. East Bengal Loan, 1960 ..	*11,88,932*	..	11,88,932
Floating Loans— Interest on other Floating Loans ..	*19,78,331*	..	19,78,331
Other Items— Expenditure connected with the issue of new Loans	*6,734*	..	6,734
Interest on Loans taken from the Central Government.	*4,13,797*	.	4,13,797
B.—Interest on Unfunded Debt— State Provident Funds—			
Interest on General Provident Fund ..	*17,29,000*	..	17,29,000
Interest on Contributory Provident Fund	*40,500*	..	40,500
D.—Transfers—			
Deduct—			
(1) Interest transferred to Commercial Departments—			
Irrigation	*—70,09,326*	..	—70,09,326*
(2) Interest transfered to "85-A.—Capital Outlay on Provincial Schemes of State Trading".	*—10,78,427*	..	—10,78,427
Total—*Deduct* ..	*—80,87,753*	..	—80,87,753
Total ..	*—27,30,459*	..	—27,30,459
23.—Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds	*16,68,000*	..	16,68,000
Total ..	*16,68,000*	..	16,68,000

*The corresponding amount under the head "17" is Rs.75,62,909. The difference of Rs.5,53,583 is a *pro forma* adjustment and represents the interest liabilities on Irrigation Capital outlay met out of a loan which has already been discharged and on which no interest is actually paid by Government.

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces—			
Salary of the Governor	*72,000*	..	72,000
Secretarial staff of Governor ..	*98,834*	..	98,834
Staff and household of Governor ..	*1,19,689*	..	1,19,689
Sumptuary allowance of Governor ..	*15,000*	..	15,000
State Conveyances and Motors of the Governor General and Governors.	*31,723*	..	31,723
Expenditure from contract allowance ..	*52,250*	..	52,250
Tour expenses	*2,478*	..	2,478
Ministers	..	6,54,836	6,54,836
B.—Legislative Bodies—			
Provincial Assembly ..	*6,85,139*	9,28,386	16,13,525
C.—Secretariat and Headquarters Establishments—			
Civil Secretariat	..	66,24,993	66,24,993
Public Service Commission	*1,47,805*	..	1,47,805
Board of Revenue, Financial Commissioners and Establishments.	..	3,94,351	3,94,351
Local Funds Audit Establishments ..	..	2,88,248	2,88,248
D.—Commissioners—			
Commissioners	..	3,86,944	3,86,944
E.—District Administration—			
General Establishments	..	1,07,06,235	1,07,06,235
Sub-divisional Establishments ..	..	18,06,081	18,06,081
Other Establishments	..	1,06,651	1,06,651
Deduct—Establishment charges recoverable from other Governments, Departments, etc.	..	—8,817	—8,817
Carried over ..	*12,24,918*	2,18,87,908	2,31,12,826

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
Brought forward ..	*12,24,918*	2,18,87,908	2,31,12,826
25.—General Administration—*concld*—			
G.—Miscellaneous—			
Discretionery grants by Heads of Provinces, etc.	..	1,37,040	1,37,040
Miscellaneous	..	11,81,579	11,81,579
Rehabilitation Programme	..	1,42,392	1,42,392
H.—Charges in England—			
High Commissioner—			
Share of the cost of High Commissioner's Establishment debitable to Provincial Governments.	..	1,21,667	1,21,667
Other items	..	9,443	9,443
Total ..	*12,24,918*	2,34,80,029	2,47,04,947
27.—Administration of Justice—			
High Courts and Chief Courts ..	*13,16,067*	..	13,16,067
Law Officers	..	6,68,931	6,68,931
Administrator General and Official Trustee	..	11,455	11,455
Official Receiver	..	21,762	21,762
Civil and Sessions Courts	..	67,05,744	67,05,744
Pleadership and Mukhtearship Examination Charges.	..	5,731	5,731
Total ..	*13,16,067*	74,13,623	87,29,690

No 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
28.—Jails and Convict Settlements—	..		
Jails	..	71,42,912	71,42,912
Jail Mnufactures	..	1,93,699	1,93,699
Loss on sale of subsidised food at concession rates (East Bengal).	..	1,89,747	1,89,747
Total ..	..	75,26,358	75,26,358
29.—Police—			
Superintendence	..	6,47,588	6,47,588
District Executive Force	..	4,41,73,908	4,41,73,908
Police Training College	..	4,53,227	4,53,227
Special Police	..	70,96,432	70,96,432
Railway Police	..	3,86,488	3,86,488
Criminal Investigation Department	..	32,68,047	32,68,047
Loss on sale of subsidised food at concession rates (East Bengal).	..	48,81,822	48,81,822
Works	..	4,95,495	4,95,495
Charges in England	..	3,948	3,948
Total ..	..	6,14,06,955	6,14,06,955
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	..	5,22,522	5,22,522
Ports Establishments	..	66,344	66,344
Subsidies to Steam Boat Companies ..	..	31,300	31,300
Charges in England	..	62,567	62,567
Total ..	..	6,82,733	6,82,733
36.—Scientific Departments—			
Grants-in-aid and donations to Scientific Societies and Institutes.	..	6,330	6,330
Total ..	..	6,330	6,330

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
37.—**Education**—			
A.—University—			
Grants to Universities	*10,00,000*	17,44,000	27,44,000
Government Arts Colleges	..	16,64,664	16,64,664
Grants to Non-Government Arts Colleges ..	..	11,25,540	11,25,540
Government Professional Colleges	..	1,67,868	1,67,868
B.—Secondary—			
Government Secondary Schools	..	25,01,197	25,01,197
Direct grants to non-Government Secondary Schools	..	54,27,745	54,27,745
C.—Primary—			
Government Primary Schools	..	2,090	2,090
Direct grants to non-Government Primary Schools	..	5,21,813	5,21,813
Grants to Local Bodies for Primary Education ..	..	1,10,71,010	1,10,71,010
D.—Special—			
Gvernment Special Schools	..	8,53,358	8,53,358
Direct grant to non-Government Special Schools	..	20,25,558	20,25,558
E.—General—			
Direction	..	3,15,281	3,15,281
Inspection	..	14,81,340	14,81,340
Scholarships	..	9,39,690	9,39,690
Miscellaneous	..	90,54,089	90,54,089
F.—Charges in Englad	..	40,604	40,604
Total ..	*10,00,000*	3,89,35,847	3,99,35,847

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
38.—Medical—			
Medical Establishment	..	5,83,293	5,83,293
Hospitals and Dispensaries	..	9,22,090	9,22,090
Medical Colleges and Schools	..	5,87,485	5,87,485
Mental Hospital	..	1,02,092	1,02,092
Chemical Examiner	..	79,326	79,326
Provincialisation of Sadar and Sub-divisional Hospitals.	..	44,80,372	44,80,372
Miscellaneous	..	23,400	23,400
Charges in England	..	4,232	4,232
Total	..	67,82,290	67,82,290
39.—Public Health—			
Public Health Establishment	..	8,19,334	8,19,334
Grants for Public Health purposes	..	12,25,258	12,25,258
Expenses in connection with epidemic diseases	..	13,62,477	13,62,477
Bacteriological Laboratories	..	3,31,233	3,31,233
Pasteur Institute	..	62,272	62,272
Works	..	12,53,945	12,53,945
Total	..	50,54,519	50,54,519
40.—Agriculture—			
Direction	..	2,56,823	2,56,823
Superintendence	..	38,77,326	38,77,326
Subordinate and Expert Staff	..	3,37,528	3,37,528
Experimental Farms	..	5,11,166	5,11,166
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.	..	42,50,606	42,50,606
Agricultural Experiments and Research	..	3,94,198	3,94,198
Agricultural Education	..	3,65,620	3,65,620
Agricultural Engineering	..	97,367	97,367
Botanical and other Public Gardens	..	300	300
Charges in England	..	817	817
Total	..	1,00,91,751	1,00,91,751

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1957-58. Charged. 2	Voted. 3	Total. 4
F.—Civil Administration—*concld.*	*Rs.*	Rs.	Rs.
41.—Veterinary—			
Superintendence	..	2,33,175	2,33,175
Veterinary Educaton and Research	..	1,49,286	1,49,286
Subordinate establishment	..	7,60,015	7,60,015
Hospitals and Dispensaries	..	12,39,160	12,39,160
Other charges	..	3,461	3,461
Charges in England	..	824	824
Total	..	23,85,921	23,85,921
42.—Co-operation—			
Superintendence	..	23,55,116	23,55,116
Other charges	..	3,26,189	3,26,189
Total	..	26,81,305	26,81,305
43.—Industries—			
Industries	..	15,31,717	15,31,717
Cottage Industries	..	2,57,999	2,57,999
Fisheries	..	6,15,276	6,15,276
Charges in England	..	2,614	2,614
Total	..	24,07,606	24,07,606
47.—Miscellaneous Departments—			
Labour and Emigration—			
Inspector of Factories	..	18,587	18,587
Labour	..	1,29,085	1,29,085
Inspection and Tests—			
Inspector of steam boilers	..	35,594	35,594
Statistics—			
Provincial Statistics	..	11,121	11,121
Miscellaneous—			
Administration of Partnership Act, 1932	..	3,544	3,544
Administration of Bengal Money Lenders Act, 1940.	..	8,113	8,113
Miscellaneous	..	44,00,829	44,00,829
Total	..	46,06,873	46,06,873

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements.—			
50.—**Civil Works—**			
Original Works-Buildings—			
Registration	..	36,964	36,964
General Administration	*11,979*	3,47,844	3,59,823
Administration of Justice	..	38,559	38,559
Jails and Convict Settlements	..	63,149	63,149
Police	..	3,31,963	3,31,963
Education	..	50,981	50,981
Medical..	..	12,263	12,263
Agriculture	..	4,711	4,711
Veterinary	..	76,727	76,727
Industries	..	11,056	11,056
Civil Works (Buildings)	..	7,49,291	7,49,291
Additions and alterations to requisitioned buildings.	..	22,130	22,130
Miscellaneous Departments	..	1,259	1,259
Original Works—Communications ..	..	25,57,533	25,57,533
Repairs	*1,33,285*	66,61,703	67,94,988
Establishment	*1,771*	1,35,013	1,36,784
Tools and Plant	*271*	20,786	21,057
Grants-in-aid	..	83,629	83,629
Suspense	..	—3,61,01,815	—3,61,01,815
Charges in England	..	366	366
Total ..	*1,47,306*	—2,47,95,888	—2,46,48,582

No. 5.=DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment	..	4,99,536	4,99,536
Gratuitous Relief	..	11,46,595	11,46,595
Miscellaneous—			
Other expenditure	..	12,29,550	12,29,550
Rehabilitation Programme	..	7,69,873	7,69,873
Total ..	..	36,45,554	36,45,554
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances ..	*10,000*	46,60,742	46,70,742
Compassionate Allowances	..	3,702	3,702
Gratuities	..	35,423	35,423
Pensions for distinguished and meritorious services or for political considerations.	..	2,806	2,806
Donations to Provident Funds ..	..	31,900	31,900
Charges in England	*1,46,229*	17,64,895	19,11,124
Deduct—Pensionary charges transferred to Commercial Departments.	..	—90,000	—90,000*
Total ..	*1,56,229*	64,09,468	65,65,697
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments	..	21,82,787	21,82,787
Discount on plain paper used with stamps..	..	21,437	21,437
Purchase of plain paper used with stamps ..	..	92,965	92,965
II.—Printing—			
Government Presses	..	24,05,471	24,05,471
Printing at Private Presses	..	10,641	10,641
Charges in England	..	1,471	1,471
Total ..	..	47,14,772	47,14,772
57.—Miscellaneous—			
Donations for charitable purposes ..	..	21,403	21,403
Special Commissions of Enquiry ..	..	5,41,806	5,41,806
Petty Establishments	..	4,13,988	4,13,988
Contributions	*19,68,347*	24,73,949	44,42,296
Miscellaneous and unforeseen charges ..	..	17,99,527	17,99,527
Loss or gain by exchange	*125*	4,276	4,401
Total ..	*19,68,472*	52,54,949	72,23,421

*The corresponding amount is included in the figure "120,071,, under the head "18.—Other Revenue Expenditure, etc.,—Establishment "on page 56".

No. 2.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
M.—Extraordinary Items—	*Rs.*	Rs.	Rs.
63.—Extraordinary Charges—			
Charges in Pakistan—			
Expenditure on Civil Defence	..	4,61,850	4,61,850
Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police.	..	22,214	22,214
Motor spirit and Tyre Rationing Scheme ..	..	9	9
Deduct—Recoveries of war charges ..	..	—9	—9
Expenditure on Small Savings Scheme ..	..	1,16,486	1,16,486
Deduct—Amount recovered from the Central Government.	..	—1,16,486	—1,16,486
Total ..	..	4,84,064	4,84,064
63-B.—Development—			
Forest	..	5,37,321	5,37,321
Education—			
General	..	2,12,19,001	2,12,19,001
Social Uplift Schemes—			
Recurring	..	5,60,267	5,60,267
Non-recurring	..	29,14,803	29,14,803
Medical—			
General	..	41,62,500	41,62,500
Social Uplift Schemes—			
Recurring	..	3,77,715	3,77,715
Non-recurring	..	16,88,170	16,88,170
Public Health—			
General	..	52,51,117	52,51,117
Social Uplift Schemes—Non-recurring ..	..	3,89,731	3,89,731
Agriculture	..	1,94,729	1,94,729
Veterinary	..	1,42,565	1,42,565
Civil Works	..	5,50,998	5,50,998
Miscellaneous—			
General	..	82,53,190	82,53,190
Social Uplift Schemes—			
Recurring	..	54,131	54,131
Non-recurring	..	19,523	19,523
Charges in England	..	65,727	65,727
Total ..	..	4,63,81,488	4,63,81,488

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
JJ.—Miscellaneous—Capital Account within the Revenue Account—			
55-A.—Commutation of Pensions financed from ordinary Revenues—			
Amount tarnsferred from "83.—Payments of commuted value of pensions".	*10,439*	17,99,969	18,10,408
Total ..	*10,439*	17,99,969	18,10,408
AA.—Principal Revenue Heads—Forest Accounts outside the Revenue Account—			
65A.—Capital outlay on Forests—			
Organisation, Improvement and Extensions of Forests.	..	6,61,583	6,61,583
Communications and Buildings ..	..	1,71,281	1,71,281
Livestock, Stores, Tools and Plant ..	..	1,00,796	1,00,796
Establishment	..	1,80,031	1,80,031
Afforestation of Waste Land	..	82,646	82,646
Deduct—Receipts and Recoveries on Capital Account.	..	—13,31,735	—13,31,735
Total ..	..	—1,35,398	—1,35,398
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A.—Irrigation Works—			
(1) Productive—			
Works	..	2,86,62,853	2,86,62,853
Establishment	..	13,87,667	13,87,667
Tools and Plant	..	33,35,025	33,35,025
Suspense	..	14,65,850	14,65,850
Deduct—Transfer from Deposit Account of grant by the Central Government.	..	—1,86,473	—1,86,473
Total A—Irrigation Works ..	..	3,46,64,922	3,46,64,922

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works—*concld.*			
68.—Construction of Irrigation, Navigation, etc.—*concld.*			
B.—Navigation, Embankment and Drainage Works.—			
(1) Productive—			
Works	..	1,08,86,489	1,08,86,489
Establishment	..	6,89,720	6,89,720
Tools and Plant	..	81,564	81,564
Deduct—Transfer from Deposit Account of grant by the Central Government for Grow More Food Campaign.	..	—5,74,503	—5,74,503
Total-(1) Productive ..	..	1,10,83,270	1,10,83,270
(2) Unproductive—			
Works	..	59,37,920	59,37,920
Establishment	..	3,75,917	3,75,917
Tools and Plant	..	39,230	39,230
Total-(2) Unproductive ..	..	63,53,067	63,53,067
Total B—Navigation, etc. Works ..	..	1,74,36,337	1,74,36,337
Total Irrigation, Navigation, etc. Works	..	5,21,01,259	5,21,01,259
FF.—Civil Administration—Capital Account outside the Revenue Account—			
70.—Capital Outlay on Improvement of Public Health.			
Health Examination of School Children ..	..	5,000	5,000
Dacca Sewerage Extension Schemes (Old Town).	..	21,60,812	21,60,812
Maternity and Child Welfare Centres at Rural areas.	..	15,000	15,000
Total ..	..	21,80,812	21,80,812

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concld.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs	Rs.	Rs.
FF.—Civil Administration—Capital Account outside the Revenue Account—*contd.*			
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.—			
Seed Improvement Operation Schemes			
Thana Agricultural Farms	..	24,13,813	24,13,813
Total ..	..	24,13,813	24,13,813
Schemes for Power Pump and Mechanical Cultivation.			
Scheme for Power Pump Irrigation ..	..	52,39,654	52,39,654
Total ..	..	52,39,654	52,39,654
Other Schemes—			
Agricultural Workshop and Training Institute	..	93,779	93,779
Establishment of Union Demonstration Farms.	..	1,15,863	1,15,863
Establishment of 5 Agricultural Schools ..	..	3,21,436	3,21,436
Construction of 8 big godowns	..	54,302	54,302
Procurement of wheat and millet ..	..	5,94,001	5,94,001
Pump irrigation of "Boro" crops ..	..	42,626	42,626
Minor Irrigation Schemes	..	22,23,339	22,23,339
Construction of 30 Pontoons for irrigation in flood affected areas in winter season.	..	33,059	33,059
Agricultural Stores	..	2,02,902	2,02,902
Plant Protection Scheme	..	56,309	56,309
Fruit seeds and seedlings	..	2,750	2,750
Distribution of Organic Manure (bone meal)	..	10,032	10,032
Research on Oil seeds	..	3,048	3,048
Breeding salinity tolerant and Salt resistant Paddy.	..	342	342
Research on Tobacco	..	21,093	21,093
Synthesis of high yielding types of rice from Indica Japanica Hybrids.	..	4,309	4,309
Research on Pests on Fruit trees	..	5,363	5,363
Research on Insect Pests on stored grains and grain seeds, etc.	..	3,485	3,485
Scheme for investigation into micronutrient Problem.	..	2,759	2,759
Total ..	..	37,90,797	37,90,797

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
FF.—Civil Administration—Capital Account outside the Revenue Account—*concld.*			
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—*concld.*			
Expenditure financed from National Savings Allocations.			
Scheme for Potato seeds Improvement ..	..	4,360	4,360
Improvement of Poultry extension works ..	..	21,010	21,010
Duck Farming and its Improvement ..	..	21,667	21,667
Establishment of Nursery fish Farm ..	..	19,814	19,814
Total ..	..	66,851	66,851
Veterinary Scheme—			
Prevention, Control, Eradication of infectious diseases of livestocks.	..	8,176	8,176
Artificial Insemination Centre ..	..	1,62,653	1,62,653
Establishment of Veterinary Medical Stores	..	23,030	23,030
Poultry Farm	..	1,00,587	1,00,587
Expansion and reorganisation of East Pakistan Veterinary College.	..	12,98,594	12,98,594
Total ..	..	15,93,040	15,93,040
Fishery Scheme—			
Expansion of fish net making Industry in East Pakistan.	..	1,483	1,483
Mechanisation of fish boats in East Pakistan	..	173	173
Production of more fish in East Pakistan ..	..	48,562	48,562
Procurement of fishing equipment in East Pakistan.	..	2,90,448	2,90,448
Pisciculture in Dighis at Adamdighi, Bogra	..	545	545
Dharmasagar Reclamation Scheme ..	..	7,014	7,014
Dhamandi Fish Farm, Rangpur ..	..	13,450	13,450
Total ..	..	3,61,675	3,61,675
Grand Total ..	..	1,34,65,830	1,34,65,830
72.—Capital Outlay on Industrial Development—			
Expanded scheme for Reclamation of Derelict Water Areas for Production of Fish.	..	58,290	58,290
Combined Hostel for Textiles, Ceramics and Polytechnic Institutes.	..	11,76,390	11,76,390
East Pakistan Textile Institute at Tejgaon ..	..	12,33,707	12,33,707
East Pakistan Polytechnic Institute, Dacca ..	..	16,42,353	16,42,353
East Pakistan Institute of Leather Technology, Hazaribagh.	..	10,000	10,000
Reclamation of derelict water areas for Production of Fish.	..	17,750	17,750
Total ..	..	41,38,490	41,38,490
73.—Capital Outlay on Ports—			
B—Other Ports (Provincial)—			
Deduct—Receipts and Recoveries on Capital Account.	..	—6,06,256	—6,06,256
Total ..	..	—6,06,256	—6,06,256

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—			
80.—Town Development Schemes—			
Town Planning Schemes at Dacca—			
Works and Acquisition	..	32,10,635	32,10,635
Establishment	..	54,908	54,908
Tools and Plant	..	5,445	5,445
Charges in England	..	95	95
Deduct—Receipts and Recoveries on Capital Account.	..	—8,67,230	—8,67,230
Total ..	..	24,03,853	24,03,853
Town Planning Schemes at Chittagong—			
Works and Acquisition	..	3,51,791	3,51,791
Establishment	..	4,248	4,248
Tools and Plant	..	656	656
Charges in England	..	11	11
Total ..	..	3,56,706	3,56,706
Other Schemes—			
Works and Acquisition	..	76,10,026	76,10,026
Establishment	..	24,000	24,000
Tools and Plant	..	1,38,773	1,38,773
Charges in England	..	64	64
Total ..	..	77,72,863	77,72,863
Grand Total ..	..	1,05,33,422	1,05,33,422

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—*concld.*			
81.—Capital Account of Civil Works outside the Revenue Accounts—			
Buildings	..	70,70,900	70,70,900
Communications	..	4,78,71,752	4,78,71,752
Miscellaneous	..	22,395	22,395
Establishment	..	6,71,602	6,71,602
Tools and Plant	..	4,05,819	4,05,819
Suspense	..	2,25,48,231	2,25,48,231
Charges in England	..	1,796	1,796
Deduct—Receipts and Recoveries on Capital Account.	..	—21,66,750	—21,66,750
Total ..	..	7,64,25,745	7,64,25,745
II.—Capital Account of Electricity Schemes outside the Revenue Account—			
81A.—Capital Outlay on Electricity Schemes—			
Thermo—Electricity Schemes—			
Chittagong Diesel Project—			
Works	..	3,23,973	3,23,973
Establishment	..	1,61,993	1,61,993
Tools and Plant	..	5,72,027	5,72,027
Suspense	..	—3,05,266	—3,05,266
Total ..	..	7,52,727	7,52,727
Siddhirganj Diesel Project—			
Works	..	6,18,182	6,18,182
Establishment	..	32,252	32,252
Tools and Plant	..	2,47,700	2,47,700
Suspense	..	16,056	16,056
Total ..		9,14,190	9,14,190

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	*2*	3	4
	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes outside the Revenue Account—*contd.*			
81A.—Capital Outlay on Electricity Schemes—*contd.*			
Goalpara Diesel Project—			
Works	..	—3,21,166	—3,21,166
Establishment	..	1,41,719	1,41,719
Tools and Plant	..	9,12,136	9,12,136
Suspense	..	—89,214	—89,214
Total ..	..	6,43,475	6,43,475
Siddhirganj Steam Project—			
Works	..	33,66,759	33,66,759
Establishment	..	2,61,416	2,61,416
Tools and Plant	..	8,57,486	8,57,486
Suspense	..	77,000	77,000
Total ..	..	45,62,671	45,62,661
Brahmanbaria Electric Supply—			
Works	..	11,294	11,294
Establishment	..	203	203
Total ..	..	11,497	11,497
Chandpur Electric Supply—			
Works	..	32,601	32,601
Establishment	..	584	584
Total ..	..	33,185	33,185
Chittagong Electric Supply—			
Works	..	1,62,822	1,62,822
Establishment	..	2,923	2,923
Tools and Plant	..	2,20,955	2,20,955
Suspense	..	—12,256	—12,256
Total ..	..	3,74,444	3,74,444
Dacca-Chittagong Power Inter-connection—			
Works	..	12,56,398	12,56,398
Establishment	..	1,24,448	1,24,448
Tools and Plant	..	34,200	34,200
Suspense	..	—52,282	—52,282
Total ..	..	13,62,764	13,62,764

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58. Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes outside the Revenue Account—*concld.*			
81A.—Capital Outlay on Electricity Schemes—*concld.*			
Serajganj Electric Supply—			
Works	..	148	148
Establishment	..	27	27
Suspense	..	1,057	1,057
Total ..	..	1,232	1,232
Rajshahi Electric Supply—			
Works	..	1,11,376	1,11,376
Establishment	..	1,999	1,999
Total ..	..	1,13,375	1,13,375
Dinajpur Electric Supply—			
Works	..	1,71,115	1,71,115
Establishment	..	3,071	3,071
Suspense	..	—120	—120
Total ..	..	1,74,066	1,74,066
Khulna Electric Supply—			
Works	..	1,23,814	1,23,814
Establishment	..	2,242	2,242
Tools and Plant	..	91,381	91,381
Total ..	..	2,17,437	2,17,437
Goalpara Steam Station—			
Works	..	14,80,300	14,80,300
Establishment	..	26,573	26,573
Tools and Plant	..	81,048	81,048
Suspense	..	—1,48,570	—1,48,570
Total ..	..	14,39,351	14,39,351
Jessore Electric Supply—			
Works	..	2,46,680	2,46,680
Establishment	..	4,428	4,428
Total ..	..	2,51,108	2,51,108
Grand Total ..	..	1,08,51,512	1,08,51,512

No.5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
82.—Capital Account of other Works outside the Revenue Account—			
Aircraft	..	356	356
Government Vehicles Workshop ..	..	—4,811	—4,811
Government Vehicles ..	..	23,583	23,583
Expansion of film studio in East Pakistan ..	..	5,36,275	5,36,275
Total ..	..	5,55,403	5,55,403
83.—Payment of Commuted Value of Pensions—			
Payments in Pakistan	*10,439*	17,67,135	17,77,574
Payments in England—			
Par value	..	32,777	32,777
Loss or gain by exchange	..	57	57
Deduct—Amount financed from ordinary Revenues.	*—10,439*	—17,99,969	—18,10,408
Total ..	..	..	..
84.—Capital Outlay on Printing Presses—			
Plant and Machinery	..	261	261
Total ..	..	261	261
85A.—Capital Outlay on Provincial Schemes of State Trading—			
A.—Grain Purchase Scheme—			
Gross expenditure	*10,78,427*	36,21,42,572	36,32,20,99
Deduct—Receipts and Recoveries on Capital Account.	..	—29,44,23,630	—29,44,23,630
Deduct—Capital Expenditure financed from ordinary Revenues.	..	—50,71,569	—50,71,569*
Total ..	*10,78,427*	6,26,47,373	6,37,25,800

*The details are—

28.—Jails etc. ..	1,89,747
29.—Police ..	48,81,822
Total ..	50,71,569

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concld*.

Heads.	Expenditure for 1957-58.		
	Charged.	Voted.	Total.
1	*2*	3	4
	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Accounts—*concld*.			
85A.—Capital Outlay on Provincial Schemes of State Trading—*concld*.			
B.—Purchase and distribution of cloth and stock piling of Textiles.—			
Gross expenditure	..	3,142	3,142
Deduct—Receipts and Recoveries on Capital Account.	..	—3,00,018	—3,00,018
Total ..	..	—2,96,876	—2,96,876
C.—Other Miscellaneous Schemes—			
Gross expenditure	..	2,71,94,256	2,71,94,256
Deduct—Receipts and Recoveries on Capital Account.	..	—3,20,08,262	—3,20,08,262
Total ..	..	— 48,14,006	— 48,14,006
E.—Establishment	..	1,10,25,856	1,10,25,856
Total ..	..	1,10,25,856	1,10,25,856
F.—Purchase and distribution of Iron and Steel.	..	—10,000	—10,000
Total ..	..	—10,000	—10,000
G.—Establishment of Flour Mills (E.B.) ..	..	75,38,078	75,38,078
Deduct—Recipts and Recoveries on Capital Account.		—92,90,086	—92,90,089
Total ..	..	—17,52,008	—17,52,008
J.—Construction of New Storage Godowns ..	..	2,04,85,339	2,04,85,339
Deduct—Transfer from the Deposit Account of grants from the Central Government for construction of Storage Godowns.	..	—1,02,42,670	—1,02,42,670
Total ..	..	1,02,42,669	1,02,42,669
Grand Total ..	*10,78,427*	7,70,43,008	7,81,21,435
90.—Provincial Miscellaneous Investments—			
Investment in the Share Capital of the Dacca Electricity Development Company Ltd.	..	—12,27,340	—12,27,340
Subscription to the share Capital of the East Pakistan Jute Marketing Corporation.	..	2,00,00,000	2,00,00,000
Subscription to the Share Capital of the East Pakistan Small Scale and Cottage Industries Corporation.	..	1,00,00,000	1,00,00,000
Investment in the Share Capital of the Provincial and Central Co-operative Bank.	..	45,00,000	45,00,000
Investment in the Share Capital of P.I.D.C. ..	..	30,00,000	30,00,000
Total ..	..	3,62,72,660	3,62,72,660

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
65A.—Capital Outlay on Forests—		
Organisation, Improvement and Extension of Forests ..	6,61,583	12,44,895
Communications and Buildings	1,71,281	3,67,121
Livestock, Stores, Tools and Plant	1,00,796	6,27,595
Establishment	1,80,031	3,97,168
Afforestation of waste land	82,646	82,646
Deduct—Receipts and Recoveries on Capital Account ..	—13,31,735	—17,30,317
Total ..	—1,35,398	9,89,108
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
(1) *Productive—*		
Karnafuli Multipurpose Project	2,65,91,621	10,75,12,516
Ganges-Kobadak Project (Survey)	18,12,344	64,82,331
Ganges-Kobadak Project (1st Phase)	51,23,564	1,66,25,173
Teesta Main Project	4,86,179	7,21,865
Teesta Sub-Project	6,51,214	15,77,178
Total A—Irrigation works ..	3,46,64,922	13,29,19,063
B.—Navigation, Embankment and Drainage Works—		
(1) *Productive—*		
Dredger Aminul Bahar	70,371	78,72,392
Dredger Safinatul Hasan	22,420	26,16,713
12″ Suction Dredgers	60,587	73,22,635
Baby Dredgers	2,384	2,32,666
Grow More Food Schemes	74,56,573	1,48,48,360
Miscellaneous Irrigation Schemes	34,70,935	54,85,615
Total—B(1) Productive ..	1,10,83,270	3,83,78,381
Carried over ..	—1,35,398	9,89,108

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brough forward	—1,35,398	9,89,108
68.—Construction of Irrigation, Navigation, etc.—*concld.*		
B.—Navigation, Embankment and Drainage Works—*concld.*		
(2) *Unproductive*—		
Flood Control Schemes	62,90,430	1,50,13,931
Development Scheme financed from National Savings Allocation.	62,637	62,637
Total —B(2)Unproductive ..	63,53,067	1,50,76,568
Total B—Navigation Works etc.	1,74,36,337	5,34,54,949
Total—Irrigation, Navigation, etc., Works ..	5,21,01,259	18,63,74,012
70.—Capital Outlay on Improvement of Public Health—		
Medical Examination of School Children	5,000	5,000
Dacca Sewerage extension (old town)	21,60,812	98,75,894
Maternity and Child Welfare Centres at rural areas ..	15,000	15,000
Total ..	21,80,812	98,95,894
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Seed Improvement Operation Scheme	24,13,813	72,35,599
Schemes for Power Pump and Mechanical Cultivation ..	52,39,654	87,44,350
Expenditure on Development Schemes financed from National Savings Allocation.	66,851	32,30,212
Other Schemes	37,90,797	69,39,124
Veterinary Scheme	15,93,040	26,06,559
Fishery Scheme	3,61,675	3,92,258
Total ..	1,34,65,830	2,91,48,102
Carried over	6,76,12,503	22,64,07,116

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*concld.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward	6,76,12,503	22,64,07,116
72.—Capital Outlay on Industrial Development—		
East Pakistan Polytechnic Institute, Dacca	16,42,353	20,20,888
Equipment and mechinery for Ceramic Institute, Textile Institute and Training Institute.	..	2,67,555
Rural Electrification and Thermo-Electricity Schemes ..	..	(*a*) 57,84,615
Reclamation of derilict water areas for production of fish	17,750	46,688
Muslin Cotton Mills	..	35,89,450
Expanded Schemes for reclamations of dereilict water areas for fish production.	58,290	58,290
Combined hostels for textiles, ceramics and Polytechnic Institutes.	11,76,390	11,76,390
East Pakistan Textile Institute, Tejgaon	12,33,707	12,33,707
East Pakistan Institute of Leather Technology, Hazaribagh	10,000	10,000
Total ..	41,38,490	1,41,87,583
73.—Capital Outlay on Ports—		
B.—Other Ports		
Launches	..	5,73,472
Works	..	1,09,863
Other equipment	..	63,981
Miscellaneous	..	1,04,388
Deduct—Receipts and Recoveries on Capital Account ..	—6,06,256	—6,06,256
Total ..	—6,06,256	2,45,448
Carried over ..	7,11,44,737	24,08,40,147

(a) Expenditure on Thermo-Electric Schemes is booked under the Major head "81A—Capital Outlay on Electricity Schemes" with effect from the year 1953-54 and have been shown project-wise under that head in this statement. Total expenditure (Column 3) on the various Schemes under that head to the end of the year should, therefore, be Rs. 4,16,68,180 inclusive of the expenditure of Rs. 57,84,615 booked under the major head, '72—Capital Outlay etc." The figure of Rs. 57,84,615 could not be shown distributed among the various schemes in the absence of work-wise distribution.

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	7,11,44,737	24,08,40,147
80.—Town Development Schemes—		
Town Planning Schemes at Dacca	24,03,853	1,40,00,143
Town Planning Schemes at Chittagong	3,56,706	1,10,98,081
Other Schemes	77,72,863	77,72,863
Total ..	1,05,33,422	3,28,71,087
81.—Capital Account of Civil Works outside the Revenue Account	7,64,25,745	31,70,05,497
Total ..	7,64,25,745	30,21,19,566
81.A—Capital Outlay on Electricity Schemes—		
Thermo-Electric Schemes—		
Chittagong Diesel Project	7,52,727	53,18,430
Siddhirganj Diesel Project	9,14,190	1,01,13,252
Goalpara Diesel Project	6,43,475	66,49,304
Siddhirganj Steam Project	45,62,661	81,11,979
Brahmanbaria Electric Supply	11,497	2,76,504
Chandpur Electric Supply	33,185	1,66,584
Chittagong Electric Supply	3,74,444	10,27,706
Dacca-Chittagong Power Inter-Connection	13,62,764	15,66,450
Serajganj Electric Supply	1,232	48,860
Rajshahi Electric Supply	1,13,375	2,46,230
Dinajpur Electric Supply	1,74,066	2,20,070
Khulna Electric Supply	2,17,437	2,20,151
Goalpara Steam Station	14,39,351	16,66,944
Jessore Electric Supply	2,51,108	2,51,108
Total ..	1,08,51,512	(*a*) 3,58,83,572
Carried over.	16,89,55,416	61,17,14,372

(a) See foot note (a) at page 79.

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward	16,89,55,416	61,17,14,372
82.—Capital Account of other Works outside the Revenue Account—		
Aircraft	356	10,74,805
Government Vehicles	23,583	3,80,913
Government Vehicles Workshop	—4,811	8,30,663
Expansion of Film Studio in East Pakistan ..	5,36,275	5,87,275
Total ..	5,55,403	28,73,656
83.—Payments of Commuted Value of Pensions—		
Payments in Pakistan	17,77,574	65,08,642
Payments in England—		
Par value	32,777	9,00,674
Loss or gain by exchange	57	396
Deduct—Amount financed from ordinary Revenues ..	—18,10,408	—74,09,712
Total ..	..	..
84.—Capital Outlay on Printing Presses—		
Plant and machinery	261	54,32,375
Total ..	261	54,32,375
Carried over ...	16,95,11,080	62,00,20,403

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*concld.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	16,95,11,080	62,00,20,403
85-A.—Capital Outlay on Provincial Schemes of State Trading—		
A.—Grain Purchase Scheme	6,37,25,800	8,91,38,452
B.—Purchase and distribution of Cloth and Stock-piling of Textiles.	—2,96,876	—1,27,10,091
C.—Other Miscellaneous Schemes	—48,14,006	—4,51,92,427
D.—Construction of Boats	..	—2,19,310
E.—Establishment	1,10,25,856	14,14,90,233
F.—Purchase and distribution of Iron and Steel ..	—10,000	—10,000
G.—Establishment of Flour Mills (E.B.)	—17,52,008	19,19,080
H.—Loss or gain by exchange	..	285
I.—Charges in England	..	6,357
J.—Construction of new Storage Godowns	1,02,42,669	1,23,12,283
Total ..	7,81,21,435	18,67,34,862
90.—Provincial Miscellaneous Investments—		
Investment in the share capital of the Dacca Electricity Development Company Ltd.—		
Gross Expenditure	..	43,11,500
Deduct—Receipts and Recoveries on Capital Account ..	—12,27,340	—12,27,340
Subscription to the Share Capital of the East Pakistan Jute Marketing Corporation.	2,00,00,000	2,00,00,000
Subscription to the Share Capital of the East Pakistan Small Scale and Cottage Industries Corporation.	1,00,00,000	1,00,00,000
Investment in the Share capital of the Provincial and Central Co-operative Bank.	45,00,000	45,00,000
Investment in the Share Capital of Pakistan Industrial Development Corporation.	30,00,000	30,00,000
Total ..	3,62,72,660	4,05,84,160
Grand Total ..	28,39,05,175	84,73,39,425

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS

I.—REPORT

Introductory.

1. Disbursement under debt, deposit and remittance heads although involving temporary appropriations of Government Funds, are not ordinarily regarded as expenditure within the meaning of Sections 79 and 80 of the Government of India Act 1935, as adapted by the Pakistan (Provisional Constitution) Order, 1947, and except in a few specified cases, are not included in the Schedule of authorised expenditure authenticated under Section 80. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the final position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads, and in the second place to review the current state of the accounts under each head.

2. Except where stated otherwise, the balance in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules and have also been accepted as correct by the responsible officers concerned where necessary ; and the debits and credits during the year to the various reserve funds and deposit accounts of grant, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

REVIEW OF BALANCES

3. The following is the general statement of balances of the Government of East Pakistan on 31st March, 1958. (All figures are in unit of rupees):—

Debit balance. 1	Section of the General Account. 2	Name of Account. 3	Page. 4	Credit balance. 5
Rs.				Rs.
*1,06,51,67,907	A to M ..	Government	87	..
	N ..	Public Debt	88	98,47,49,829
	O ..	Unfunded Debt	93	4,38,48,511
	P ..	Deposits and Advances—		
		(I) Deposits not bearing interest ..	95	26,86,03,742
1,35,63,527	..	(II) Advances not bearing interest	109	..
6,57,83,127	..	(III) Suspense	112	..
12,89,22,682	R ..	Loans and Advances by Provincial Government.	115	..
	S ..	Remittances—		
8,55,03,059	..	1. Remittances within Pakistan (net)	119	..
−6,17,38,220	V ..	(Closing) Cash Balance	121	..
1,29,72,02,082		Total ..		1,29,72,02,082

*It includes provisional opening balance of Rs.8,02,16,775 (Cr.) adopted on 15th August 1947 on account of Debt and Deposit heads and is subject to modification. The details are as under :—

LIST OF PRE-PARTITION BALANCES TAKEN OVER PROVISIONALLY AND INCLUDED IN THE PROGRESSIVE BALANCES.

SECTION N—PUBLIC DEBT.

Head of Account.	*Amount.* Cr. Rs.
Floating Debt—	
Treasury Bills	2,00,00,000
Loans from the Central Government	3,34,57,730
Total ..	5,34,57,730

SECTION O—UNFUNDED DEBT

Head of Account.	*Amount.* Cr. Rs.
State Provident Funds—	
General Provident Fund	1,75,04,229
I. C. S. Provident Fund	18,25,282
I. C. S. (N.E.M.) Provident Fund	2,04,515
Contributory Provident Fund	8,80,428
Total ..	2,04,14,454

SECTION P—DEPOSITS AND ADVANCES

Deposits not bearing Interest—

Other Deposit Accounts—

Deposits of Local Fund—

Head of Account.	*Amount.* Cr. Rs.
District Funds—	
District Funds	13,77,929
Union Funds	4,97,916
Municipal Funds	1,12,661
Education Funds—	
District Primary Education Funds (Other Education Funds) ..	84,50,699
Medical and Charitable Funds—	
Pilgrims Lodging House Fund	10,870
Other Miscellaneous Funds—	
Syedpur Trust Estate Fund	95,982
Cinematograph Act Fund	6,619
Total ..	1,05,52,676

Departmental and Judicial Deposits—Civil Deposits.

Head of Account.	*Amount.* Cr. Rs.
Revenue Deposits	47,85,704
Forest Deposits	1,11,613
Deposits for security of the Purchasing agents of the Civil Supplies Department.	65,000
Civil Courts' Deposits	62,64,109
Rent Controllers' Deposits	85,475
Criminal Courts' Deposits	3,88,140
Personal Deposits	95,79,056
Litigation Funds	14,627
Warder's Benefit Funds	2,661
Public Works Deposits	11,27,022
Trust Interest Funds (Charitable Endowments).	13,066
Deposit on account of cost price of Liquor, Ganja and Bhang ..	54,068
Deposits for works done for Pakistan States, Public Bodies or private individuals.	1,81,580
Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders.	1,067
Total ..	2,26,73,188

Advances not bearing interest.

Head of Account.	*Amount.* Dr. Rs.
Advance repayable—	
Objection Book Advances	11,66,600
Public Works Advances—	
Takavi Work Advances	68,168
Special Advances—	
(i) Advances to persons rendered destitute by the Famine of 1943.	6,09,741
(ii) Advances to persons in flood affected areas	57,419
(iii) Advances in cyclone affected areas	1,05,123
(iv) Advances to riot victims	1,00,000
(v) Advances to Salvation Army	2,500
Forest Advances	5,078
Permanent Advances	1,03,246
Total	22,17,875

Suspense Account.

Head of Account.	*Amount.* Dr. Rs.
Departmental and Similar Accounts—	
Forest Departmental Account	16,024
Public Works Departmental Account	15,949
Total ..	31,973

SECTION R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS

Head of Account.	*Amount.* Dr. Rs.
Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	8,00,086
Loans to District and other Local Fund Committees ..	3,47,585
Total ..	11,47,671
Loans to Land holders and other Notabilities—	
Loans to the Nawab of Dacca	5,40,412
Loans to the Maharaja of Susung	3,00,000
Total ..	8,40,412
Advances to Cultivators—	
Loans under Land Improvement Act XIX of 1883	78,996
Agriculturists Loan Act XII of 1884	1,34,91,243
Co-operative Credit Societies Act	3,063
Loans to Small Jute Growers	3,71,147
Total ..	1,39,44,449
Advances under Special Laws—	
Zamindari Embankment Advances under Act II (B.C.) of 1882 ..	1,00,336
Miscellaneous Loans and Advances—	
Loans to fishermen	33,933
Cattle purchase loan	75,74,696
Advances to collectors for removal of water hyacinth ..	2,27,537
Loans to weavers and artisans	591
Rehabilitation Scheme—Loans to artisans	7,10,037
Loans to non-Agriculturists	32,682
Total ..	85,79,476
Loans to Government Servants—	
House building advances	5,330
Advances for purchase of Motor Conveyances	10,275
Advances for purchase of Other Conveyances	3,135
Other advances	341
Total ..	19,081
Grand total ..	2,46,31,425

ABSTRACT.

Head of Account.		Dr. Rs.	Cr Rs.
N—Public Debt	.. .. ..		5,34,57,730
O-Unfunded Debt	.. .. ..		2,04,14,454
Deposit of Local Funds	.. .. ..		1,05,52,676
Civil Deposits	.. .. ..		2,26,73,188
Advances Repayable	.. ..	21,14,629	..
Permanent Advances	.. ..	1,03,246	..
Suspense—Departmental and Similar Accounts		31,973	..
Loans and Advances	.. ..	2,46,31,425	..
Total	..	2,68,81,273	10,70,98,048
Net Credit	..		8,02,16,775

4. It must be clearly understood that the balances of accounts shown in the statement above, are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of East Pakistan as it is not possible to take into account all the various physical assets of the Province such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. The statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

The above balances are reviewed in detail in the following paragraphs—

SECTIONS A TO M—GOVERNMENT ACCOUNT

Dr. Rs.1,06,51,67,907

5. This is the general closing head in the ledger. Under the system of book keeping followed in Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counter-balancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given inthe following table:—

Dr. Rs.	Details.	Cr. Rs.
*81,83,64,898	A—Opening Balance	
	B—Revenue Receipts for 1957-58	31,41,25,843
27,63,16,337	C—Expenditure on Revenue Account for 1957-58	
28,39,05,175	D—Capital Expenditure Outside the Revenue Account for 1957-58.	
	E—Miscellaneous	—7,07,340
	F—Closing Balance	1,06,51,67,907
1,37,85,86,410	Total ..	1,37,85,86,410

*Differs from the closing balance of the previous year by Rs.32,246 due to reduction in this years Accounts of the Cash balance relating to Sylhet Treasury.

SECTION N—PUBLIC DEBT. Cr. Rs.98,47,49,829

6. The term "Public Debt" as used in this report is confined to regular loans raised from the Public or taken from the Central Government and does not cover other obligations (whether bearing interest or not) such as State Provident Funds and other Funds, which are dealt with in Sections "O" and "P" of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of East Pakistan on 31st March, 1958 and the Capital and other disbursements, which are treated as a set off against these liabilities, will be found in statement No. 2 of this part of the report.

"Public Debt" is ordinarily divided into three categories namely, (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills or Ways and Means Advances from the State Bank of Pakistan which are to be repaid within twelve months. These balances which represent the nominal value of outstanding debt on 31st March, 1958 as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs:—

Loans from the Central Government to the Government of East Pakistan under Section 163(*2*) of the Government of India Act 1935, as adapted by Pakistan (Provisional Constitution) Order, 1947 are recorded under the head "Loans from the Central Government".

The outstanding balance under "Public Debt" is composed of the following :—

	Cr. Rs.
Permanent Debt	3,34,14,700
Floating Debt	10,54,70,874
Loans from the Central Government	84,58,64,255

Permanent Debt .. .. .. **Rs. Cr. 3,34,14,700**

7. The amount represents the proceeds of the 3½ per cent. East Bengal Loan, 1960 raised by the Government of East Bengal in the open market in October, 1953 at a discount of As. 12 for every hundred rupees subscribed. The loan was raised for financing industrial, Agricultural and other Development Projects, etc.

The loan is repayable at par on the 8th October, 1960 by means of a Sinking and Depreciation fund created by the Government from the Revenues of the Province with effect from 1954-55. Contribution to the Sinking fund are made for the amounts as Government may, from time to time decide to transfer and to the depreciation fund at the rate of two per cent. of the nominal amount of the loan in each financial year.

Floating Debt .. .. **Rs. Cr. 10,54,70,874**

8. The balance is composed of—

	Cr. Rs.
(i) Treasury Bills	2,00,00,000
(ii) Other Floating Loans	8,54,70,874

	Rs.
(i) Treasury Bills	**Cr. 2,00,00,000**

9. This represents the opening balance on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The balance represents the value of the treasury bills floated by the Government of Bengal (undivided) which matured on 27th September, 1947 and were repaid by the Government of Pakistan on behalf of the Government of East Pakistan. This has been treated as a loan from the Government of Pakistan and the amount of repayment representing the liabilities of undivided Bengal has been adjusted under the Suspense head "Liabilities of undivided Bengal" in section "P-Deposits and Advances". The credit balance of Rs. 2,00,00,000 under this head will be set-off by the debit resulting from the clearance of the above suspense head after final allocation of assets and liabilities between East Pakistan and West Bengal.

	Rs.
(ii) Other Floating Loans	**Cr. 8,54,70,874**

10. The balance is composed of—

	Cr. Rs.
(*a*) Ways and Means Advances from the State Bank of Pakistan.	26,00,000
(*b*) Cash Credit Advances	8,28,70,874

	Rs.
(a) Ways and Means Advances from the State Bank of Pakistan.	**Cr. 26,00,000**

11. This represents the outstanding amounts on 31st March, 1958 of the Ways and Means Advances drawn from the State Bank of Pakistan.

During the year under review Ways and Means Advances of the total value of Rs.1,04,00,000 were taken from the State Bank of Pakistan. Repayment on this account during the year amounted to Rs.1,04,00,000 leaving the opening balance of Rs.26,00,000 at the close of the year. Total amount of interest paid on this account amounted to Rs. 31,052. In addition a sum of Rs.8,68,852 was paid as interest on short fall of Government balances. The rate of interest paid was 2 per cent. per annum in all cases.

	Rs.
(b) Cash Credit Advances	**Cr. 8,28,70,874**

12. Out of the above balance, a sum of Rs.6,48,70,874 represents the outstanding amount on 31st March, 1958 of the cash credit advances taken by the Government of East Pakistan from the Imperial Bank of India and the National Bank of Pakistan for financing their Grain Purchase Schemes and Allied Food Procurement Operations of the Department of Civil Supplies. The opening balance as on 1st April, 1957, on that account was Rs.(—)6,11,992. During the year under review a further sum of Rs.8,06,84, 862 was taken from the banks as cash credit advance (i.e. the amount upto which the banks agree to finance the purchases of the Civil Supplies Department). This cash credit did not enter Government cash balance and was, therefore, adjusted in Govern-

ment books by credit to "N—Public Debt—Floating Debt—Other Floating Loans—Cash Credit Advances" and Debit to "85-A—Capital Outlay on Provincial Schemes of State Trading". A sum of Rs.1,52,01,996 was repaid to the Banks (out of the sale-proceeds) during the year by debit to "N—Public Debt—Floating Debt—Other Floating Loans—Cash Credit Advances" and credit to "85-A.—Capital Outlay on Provincial Schemes of State Trading". The net outstanding balance of the Principal portion of the cash credit on this scheme which remained payable to the banks on 31st March, 1958 was, therefore, Rs.6,48,70,874 acceptance of which is awaited from the Banks.

The remaining sum of Rs.1,80,00,000 represents the outstanding amount on 31st March, 1958, of the cash credit advance taken by the Government from the National Bank of Pakistan for financing their Scheme for "Purchase of Jute by Co-operative Societies". The opening balance as on 1st April, 1957, on that account was Rs.1,80,00,000. No amount was either taken from or repaid to the bank during the year. The interest on this account is not paid by the Government but paid by the society direct to the bank. This cash credit advance also did not enter Government cash balance and was, therefore, adjusted as above in the Government Books by credit to "N-Public Debt-Floating Debt-Other Floating Loans-Cash Credit Advances". There is a difference of Rs.1,71,74,191 between the ledger and the broad sheet figures. The difference is mainly due to the fact that some repayments were made direct to the bank and as such those transactions did not pass through the Government accounts. The matter is under correspondence with the authorities concerned.

The interest charges of Rs.10,78,427 on the cash credit advances for the grain purchase schemes paid to the bank during the year under review were debited to "22—Interest on debt and other obligations" and then transferred from that head (by deduct entry) to the Capital head "85-A.—Capital Outlay on Provincial Schemes of State Trading".

	Rs.
Loans from the Central Government	**Cr. 84,58,64,255**

13. This includes the opening balance of Rs.3,34,57,730 being the proportionate share of the Government of East Bengal of the total loans aggregating Rs.5,95,92,776 outstanding on the 15th August, 1947, taken by the Government of Undivided Bengal from the Government of Undivided India. The liability has been adopted provisionally and is subject to modification on ultimate financial settlement between the Governments of East Pakistan and West Bengal.

The balance of Rs.81,24,06,525 outstanding on the 31st March, 1958 is composed of the following outstanding loans taken from the Central Government:—

	Rs.
(i) Loans of Rs.2,00,00,000 taken on 27th September, 1947 for liquidating the Treasury Bills of the Government of undivided Bengal which matured on the 27th September, 1947 and loan of Rs.2,57,41,283 taken on the 15th October, 1947, to meet half of the debit balance of undivided Bengal with the Reserve Bank of India on the 14th August, 1947. (rate of interest at $2\frac{3}{4}$ per cent. per annum). Less amount repaid upto 31st March, 1958 Rs.3,55,74,394	1,01,66,889

	Rs.
(ii) Loan of Rs.5,50,00,000 bearing interest at 3 per cent. per annum taken on the 19th April, 1950 as Ways and Means Advances (Less repaid upto 31st March, 1958 Rs.54,99,065)	4,95,00,935
(iii) Loan of Rs.2,00,00,000 bearing interest at 3 per cent. per annum taken on the 15th December, 1950 for meeting expenditure on Roads and Buildings Projects ..	2,00,00,000
(iv) Loan of Rs.65,87,510 bearing interest at 3½ per cent. per annum taken on the 2nd April, 1951 and 16th August, 1951 for the rehabilitation of refugees. (Less amount repaid upto 31st March, 1958 Rs.23,66,810) ..	42,20,700
(v) Loan of Rs.80,00,000 bearing interest at 3 per cent. per annum taken on the 6th October, 1951 for meeting expenditure on Roads and Buildings project.. ..	80,00,000
(vi) Loan of Rs.2,50,00,000 bearing interest at 3 per cent. per annum taken in two instalments of Rs. 2 crores and Rs. 50 lakhs on the 30th January, 1952 and 1st April, 1952 respectively for Development Schemes ..	2,50,00,000
(vii) Loan of Rs.98,00,000 bearing interest at 3½ per cent. per annum taken on 31st March, 1952 for rehabilitation of refugees. (Less repaid upto 31st March, 1958 Rs.10,33,542)	87,66,458
(viii) Loan of Rs.50,00,000 bearing interest at 3 per cent. per annum taken on the 4th June, 1952 for making advance to the cultivators of the famine affected area of the Khulna District. (Less repaid upto 31st March 1958 Rs.29,10,926)	20,89,074
(ix) Loan of Rs.2,90,00,000 bearing interest at 3 per cent. per annum taken in two instalments of Rs.1 crore on the 30th July, 1952, and Rs.1 crore and 90 lakhs on the 27th November, 1952 for meeting expenditure incurred during 1952-53 on Provincial Development Schemes	2,90,00,000
(x) Loan of Rs.50 lakhs bearing interest at 3 per cent. per annum taken on the 11th August, 1952 for paying pre-partition claims of the Pakistan Nationals. (Less repaid upto 31st March. 1958 Rs.8,85,390)	41,14,610
(xi) Loan of Rs.33,50,000 bearing interest at 3 per cent. per annum taken on the 25th March, 1953 for taking over all the assets and liabilities of the Dacca Electricity Supply Company Ltd. (Less repaid upto 31st March, 1958 Rs.9,03,229)	24,46,771
(xii) Loan of Rs.6,03,81,000 bearing interest at 2¾ per cent. per annum taken during the year 1953-54 by instalments for meeting the expenditure on development works for the year 1953-54 as approved by the Central Government	6,03,81,000
(xiii) Loan of Rs.50,00,000 bearing interest at 2¾ per cent. per annum taken on the 22nd February, 1954 for clearing the outstanding liabilities in respect of unapproved Roads and Buildings Schemes	50,00,000

	Rs.
(xiv) Loan of Rs.11,50,00,000 bearing interest at 3 per cent. per annum taken during the year 1953-54 by instalments for meeting the debts of the Provincial Government (Less repaid upto 31st March, 1958 Rs.3,65,00,000) ..	7,85,00,000
(xv) Loan of Rs.3,47,52,300 bearing interest at 2¾ per cent. per annum taken from time to time during the year 1954-55 for meeting expenditure on Development chemes ..	3,47,52,300
(xvi) Loan of Rs.9,66,500 bearing interest at 3 per cent. per annum taken on the 10th September, 1954 for taking over the Dacca Electricity Supply Company Ltd. (Less repaid upto 31st March, 1958 Rs.84,308)	8,82,192
(xvii) Loan of Rs.7,95,000 bearing interest at 3½ per cent. per annum taken on the 11th April, 1955 for refugee rehabilitation	7,95,000
(xviii) Loan of Rs.4,00,00,000 bearing interest at 2¾ per cent. per annum taken on the 30th April, 1955 for meeting expenditure on stores and materials purchased from U. K. for Development Schemes	4,00,00,000
(xix) Loan of Rs.7,12,83,310 bearing interest at 2¾ per cent.per annum taken from time to time during the year 1955-56 for meeting expenditure on Development Schemes ..	7,12,83,310
(xx) Loan of Rs.2,00,00,000 bearing interest at 3 per cent. per annum taken on the 8th March, 1956 for Flood Relief Measures	2,00,00,000
(xxi) Loan of Rs.4,83,004 out of Rs.7,08,432 sanctioned by Government of Pakistan, Ministry of Economic Affairs for Chittagong Hill Tracts and Timber Extraction Project,	4,83,004
(xxii) Loan of Rs.6,58,77,657 bearing interest at 2¾ per cent. per annum taken from time to time during the year 1956-57 for meeting expenditure on Development Schemes ..	6,58,77,657
(xxiii) Loan of Rs.5,00,00,000 bearing interest at 3 per cent. per annum taken from time to time during the year 1956-57 for Flood Relief Measures	5,00,00,000
(xxiv) Loan of Rs.8,44,000 bearing interest at 3¾ per cent. per annum taken in two instalments of Rs.6,59,000 on the 21st February, 1957 and Rs.1,85,000 on the 5th April, 1957 for Development scheme (Less repaid upto 31st March, 1958 Rs.7,29,465.)	1,14,535
(xxv) Loan of Rs.1,03,00,459 bearing interest at 2¾ per cent. per annum taken in two instalments of Rs.45,43,750 on the 3rd May, 1957 and Rs.57,56,709 on the 16th May, 1957, for meeting the expenditure on the Development Schemes ..	1,03,00,459

	Rs.
(xxvi) Loan of Rs.9,19,67,846 bearing interest at 3¼ per cent. per annum taken from time to time during the year 1957-58 for meeting expenditure on Development Schemes ..	9,19,67,846
(xxvii) Loan of Rs.3,32,20,000 bearing interest at 3¼ per cent. per annum taken from time to time during the year 1957-58 for meeting expenditure on Roads and other Development Scheme as approved by the Centre	3,32,20,000
(xxviii) Loan of Rs. 8,29,43,996 bearing interest at 3¼ per cent. per annum taken in two instalments of Rs.4,29,43,996 on 3rd April, 1958 and Rs.4,00,00,000 on 14th April, 1958 (both amounts accounted for in 1957-58) for meeting expenditure on various Development Schemes and net investment in small savings	8,29,43,996
(xxix) Loan of Rs.7,98,144 bearing interest at 3¼ per cent. per annum accounted for 1957-58 for meeting expenditure on 31 minor Irrigation Schemes of East Pakistan Government, approved by the Special Committee of All Pakistan Agricultural Conference	7,98,144
(xxx) Loan of Rs.27,145 at the rate of 3¼ per cent. interest per annum taken on 23-10-1957 on account of payment of ocean freight from Karachi to Chittagong of 12,000 maunds of wheat	27,145
(xxxi) Loan of Rs.17,82,000 at the rate of 3¼ per cent. interest per annum taken of 15-4-1958 on account of installation of 1000 small Pumps for organisation of Boro crops approved by the All Pakistan Agricultural Conference	17,82,000
Total	81,24,14,025

During the year under report payments on account of interest and principal against items (i) and (xiv) (only principal) above were made on the due dates. As regards all other loans no payment of interest and repayment of principal have been effected during 1957-58. Other conditions regarding the grant of loans were also duly observed. There is a difference of Rs.7,500 (Dr.) between the ledger and broad sheet figures which is under settlement. There is no case of write off during the year.

	Rs.
SECTION O.—UNFUNDED DEBT	**Cr. 4,38,48,511**

14. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The only class of such obligations in East Pakistan is State Provident Funds.

	Rs.
State Provident Funds	**Cr. 4,38,48,511**

15. These are funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory, Government pays interest on the sums deposited and in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated

deposits are paid to the depositors on the termination of their services with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table:—

	Cr.
	Rs.
(i) General Provident Fund	4,25,17,143
(ii) Indian Civil Service Provident Fund	43,068
(iii) Indian Civil Service (Non-European Members) Provident Fund	21,054
(iv) Contributory Provident Fund	12,67,246
Total	4,38,48,511

The amounts at credit of the subscribers on 31st March, 1958 have been communicated to them.

Rs.

(i) General Provident Fund Cr.4,25,17,143

16. It includes the opening balance of **Rs.1,75,04,229(Cr).on the 15th** August 1947, which has been adopted provisionally and is subject to modification.

Subscribers to this fund include permanent Government servants in superior services except those who have been required or permitted to subscribe to a contributory provident fund. They exclude members of the old Indian Civil Service for whom separate funds exist. Government servants in temporary superior service are also permitted to join this fund on certain conditions. The ledger balance of this fund on the books of the accounts office is proved with the sum total of balances of the personal accounts of the subscribers to the fund. There was a difference of Rs.92,357 between the ledger and broad sheet figures out of which Rs.90,573 has since been settled in 1958-59 and the remaining balance is under settlement.

Rs.

(ii) Indian Civil Service Provident Fund .. .. Cr. 43,068

17. It includes the opening balance of Rs.18,25,282 (Cr). on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The balance under this head represents deductions made from the salaries of members of the old Indian Civil Service which are funded for the benefit of the officers concerned. The credit balance of Rs.43,068 under the above head requires to be transferred to the books of the Accountant-General, Pakistan Revenues due to centralisation of Indian Civil Service Provident Fund Accounts in his office. It has not been possible to do so as certain discrepancies are still under settlement. The ledger and broad sheet figures agree.

Rs.

(iii) Indian Civil Service (Non-European Members) Provident Fund. Cr.21,054

18. It includes the opening balance of Rs.2,04,515(Cr.) on the 15th August, 1947, which has been adopted provisionally and is subject to modification.

This fund was established on the 1st January, 1931 and is open only to non-European members of the old Indian Civil Service. The cause for the balance is the same as mentioned in the preceding paragraph No. 17. The ledger and broad-sheet figures agree.

	Rs.
(iv) Contributory Provident Fund	**Cr. 12,67,246**

19. It includes the opening balance of Rs.8,80,428 (Cr.) on the 15th August, 1947, which has been adopted provisionally and is subject to modification.

This fund was started for the benefit of certain non-pensionable Government servants under the administrative control of the Government of East Pakistan. Besides the subscriptions, it also includes contributions made by the Government of East Paksitan in lieu of pension. The balance has been verified with the individual accounts except for a difference of Rs.12,147 between the ledger and broad Sheet figure out of which Rs.10,894 has since been adjusted during 1958-59 and the remaining balance is in course of settlement.

SECTION P—DEPOSITS AND ADVANCES.

20. The balance under this section relates to the following three main parts namely:—

	Dr.	Cr.
	Rs.	Rs.
(I) Deposits not bearing interest	..	26,86,03,742
(II) Advances not bearing interest	1,35,63,527	..
(III) Suspense	6,57,83,127	..

	Rs.
(I). Deposits not bearing interest	**Cr. 26,86,03,742**

21. The balance under this head consists of the following:—

(1) Sinking Funds	5,93,66,640
(2) Reserve Funds	36,54,000
(3) Other Deposit Accounts	20,55,83,102

	Rs.
(1) Sinking Funds	**Cr. 5,93,66,640**

22. This is composed of—

	Cr.
	Rs.
(i) Sinking Fund, 3½ per cent. East Bengal Loan, 1960 ..	36,00,000
(ii) Depreciation Fund, 3½ per cent. East Bengal Loan, 1960	26,72,000
(iii) Sinking Fund for the Loan from the Central Government	5,30,94,640

	Rs.
(i) Sinking Fund, 3½ per cent. East Bengal Loan, 1960 ..	**Cr. 36,00,000**

23. It does not include any opening balance on 15th August, 1947. The balance under this head represents accumulation in the sinking Fund created by the Government of East Pakistan to provide the fund required at the time of repayment of the 3½ per cent. East Bengal Loan, 1960. An up-to-date Account is given in table No. I of Statement 4 of this part of the report.

Rs.

(ii) Depreciation Fund, 3½ per cent. East Bengal Loan, 1960 .. Cr. 26,72,000

24. It does not include any opening balance on 15th August, 1947. The balance under this head represents accumulation in the depreciation fund created by the Government of East Pakistan to provide fund required for purchasing the securities of the 3½ per cent. East Bengal Loan, 1960 for cancellation. The contributions to the fund constitute two per cent. of the nominal amount of the loan. An up-to-date account is given in table No. II of Statement No. 4 of this part of the report.

Rs.

(iii) Sinking Fund for Loans from the Central Government .. Cr. 5,30,94,640

25. It does not include any opening balance on 15th August, 1947.

The balance represents accumulation in the sinking fund created by the Government of East Pakistan to provide the fund required at the time of repayment of the various loans taken from the Central Government. An up-to-date account is given in table No. III of Statement No. 4 of this part of the report.

Rs.

(2) Reserve Funds .. .. Cr. 36,54,000

26. This is composed of—

	Cr. Rs.
(a) Depreciation Reserve Fund—Electricity ..	21,09,000
(b) Depreciation Reserve Fund—Government Presses ..	15,45,000

Rs.

(a) Depreciation Reserve Fund—Electricity .. Cr. 21,09,000

27. It does not include any prepartition opening balance or previous balance prior to 1954-55. The Government have sanctioned the Depreciation Reserve Fund with effect from 1954-55. The object of the fund is to provide a reserve sufficient to meet the cost of renewals and replacements of plant and machinery of various electricity schemes. The amount received in the fund was debited to the head "XLI—Deduct working expenses" on the basis of the yearly depreciation calculated in respect of the plant and machinery of various schemes. The acknowledgement of the correctness of the balance has not yet been received.

An account of the transactions for the year under report is given in table No. IV of Statement No. 4. of this part of the report.

Rs.

(b) Depreciation Reserve Fund—Government Presses Cr. 15,45,000

28. It does not include any opening balance on the 15th August, 1947. The Government have sanctioned the Depreciation Reserve Fund with effect from 1954-55. The object of this fund is to provide a reserve sufficient to meet the cost of renewals and replacements of plant and machinery in use in the Presses. Appropriation for the reserve is debited to the head "56—Stationery and Printing" on the basis of yearly depreciation calculated in respect of the plant and mechinery. The acknowledgement of the correctness of the balance has been received. An account of the fund is given in table No. V of Statement No. 4 of this part of the report.

	Rs.
(3) Other Deposit Accounts	**Cr. 20,55,83,102**

29. This account is sub-divided into the following heads:—

	Cr. Rs.
(i) Deposits of Local Funds	87,98,528
(ii) Departmental and Judicial Deposits—	
(A) Civil Deposits	13,62,95,516
(B) Other Accounts	6,04,89,058

	Rs.
(i) Deposits of Local Funds	**Cr. 87,98,528**

30. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to utilise Government treasuries as their banks. Each fund has an administrator either a public officer or a committee, and the verification consists firstly in reconciling figures as between the broad sheets which are posted from the *plus* and *minus* memoranda and the Ledger and secondly in ascertaining how far the administrator accepts the balance standing at his credit on Government books. The funds are reviewed in details in the following paragraphs:—

31. The balance is distributed among the following classes of funds:—

	Cr. Rs.
(a) District Funds	35,82,601
(b) Municipal Funds	13,69,489
(c) Education Funds	36,61,631
(d) Medical and Charitable Funds	12,345
(e) Other Mescellaneous Funds	1,72,462
Total ..	87,98,528

	Rs.
(a) District Funds	**Cr. 35,82,601**

32. The balance is composed of—

	Cr. Rs.
(i) District Funds	33,18,468
(ii) Union Funds	2,64,133
Total ..	35,82,601

33. It includes the opening balance of Rs. 13,77,929 (Cr.) under (i) and Rs. 4,97,916 (Cr.) under (ii) above respectively on 15th August, 1947, which have been adopted provisionally and are subject to modification.

The main sources of income under (i) District Funds are collections received from road cesses, fees and fines, etc., and (ii) Union Funds are collections from the fines realised for the violation of the cattle trespass Act of 1871 and the grants received from the District Boards. The establishment charges of the District Boards and the maintenance charges of the hospitals and dispensaries run by the Board are met from the District Funds and the establishment charges of the Union Board Committee and the charges for the maintenance of the Village roads, bridges and dispensaries maintained by the Union Board are met out of the "Union Funds". The certificate of acceptance of balances as on 31st March, 1958 are awaited in 9 cases under (i) and have been received in all cases under (ii). They are under correspondence. The ledger and broad sheet balances agree.

	Rs.
(b) Municipal Funds	**Cr. 13,69,489**

34. It includes the opening balance of Rs. 1,12,661 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The certificates of acceptance of balances on 31st March, 1958 are still awaited in 10 out of 16 cases. They are under correspondence with the Administrators concerned. The ledger and broad sheet balances agree.

	Rs.
(c) Education Funds	**Cr. 36,61,631**

35. The details are—

	Cr. Rs.
(i) Other Education Funds.	20,45,030
(ii) Secondary Education Funds.	12,22,554
(iii) Text Books Fund	3,94,047
Total (Net) ..	36,61,631

	Rs.
(i) Other Education Funds	**Cr. 20,45,030**

36. It includes the opening balance of Rs. 84,50,699 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The head "Other Education Fund" was opened with effect from 1954-55 to accommodate the District Primary Education Fund created for the introduction of compulsory Primary Education in Bengal under the Provisions of the Bengal Primary Education Act, 1930. The income of the fund is derived from Education cesses levied under the said Act, contributions from Government and other miscellaneous receipts. The Presidents of the District School Boards, constituted under the Act, are the Administrators of the Fund. The accounts of the Fund are maintained under proper account rules framed by Government.

The certificates of acceptance of balances on 31st March, 1958 are awaited in 12 out of 16 cases. These are under correspondence with the Administrators of the fund and the Treasury Officers concerned. The ledger and the broad sheet figures agree.

	Rs.
(ii) **Secondary Education Funds**	**Cr. 12,22,554**

37. It does not include any opening balance on 15th August, 1947. With a view to regulate, control and develop the Secondary Education in the Province of East Pakistan, the Government of East Pakistan constituted a Board under the East Bengal Act, IV of 1955 called "The East Pakistan Secondary Education Board". In order to account for the income and the expenditure of the Board a fund called "The Secondary Education Fund" was created with effect from the financial year 1955-56. The President of the Board is vested with the powers of administering the fund. All sums receiveable by the Board are credited and the expenditure connected with the functioning of the Board is debited to this head. The account of the fund are maintained by the Board under proper rules framed by the Government. The certificates of acceptance of balances on 31st March, 1958 are awaited in 3 cases from the administrators. The ledger and broad sheet figures agree.

	Rs.
(iv) **Text Books Fund**	**Cr. 3,94,047**

38. It does not include any opening balance on 15th August, 1947.

"The head records income and expenditure of the East Bengal School Text Books Board" constituted under the East Bengal Act, XIV of 1954 with a view to achieve improvements in the quality of Text Books of the Primary and Secondary standard. The fund is credited mainly with the royalty received by the Board from the publishers of text books, and debited with the charges connected with the functioning of the Board and royalties paid to authors. The President of the Board administers the fund under the rules framed by Government.

The certificate of the acceptance of balance is awaited from the administrator, and is under correspondence. The ledger and broad sheet figures agree.

	Rs.
(d) **Medical and Charitable Funds—**	**Cr. 12,345**

Pilgrims Lodging House Fund—

39. It includes the opening balance of Rs. 10,870 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

This fund is made up of the fees and fines paid by the keepers of Lodging Houses maintained for the receiption of Pilgrims under Act, II of 1879 and Act, IV of 1871. The income of the fund is utilised for sanitary improvement of the towns or places in which the Lodging Houses are situated and also for sanitary improvement of pilgrims halting places and roads leading to such towns or places. The fund is administered by the District Magistrates concerned. The certificate of acceptance of balance on 31st March, 1958 has been received from the Administrator concerned. The ledger and broad sheet balances agree.

	Rs.
(e) **Other Miscellaneous Funds**	**Cr. 1,72,462**

40. The balance is composed of the following:—

	Cr. Rs.
(i) Syedpur Trust Estate Fund	1,10,094
(ii) Cinematograph Act Fund	62,368
Total ..	1,72,462

Rs.

(i) Syedpur Trust Estate Fund .. .. .. Cr. 1,10,094

41. It includes the opening balance of Rs. 95,982 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The fund consists of certain estates of the late Haji Mohammad Mohsin of Hoogly and was created for religious and charitable purposes. The fund is credited with income of the estates and debited with the charges incurred on religious and charitable purposes. The management of the fund has been entrusted to the Government of East Pakistan.

The certificate of acceptance of balance on 31st March, 1958 has not yet been received. There is a difference of Rs. 6,000 between the ledger and broad sheet figures which has since been reconciled.

Rs.

(ii) Cinematograph Act Fund .. .. Cr. 62,368

42. It includes the opening balance of Rs. 6,619 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

This fund was created under the Cinematograph Act to record receipts and payments in connection with the grant of licenses to Cinemas and is under the control of the Board of Censors, East Pakistan. The certificates of acceptance of balances as on 31st March, 1958 are awaited in 2 cases. The ledger and broad sheet figures agree.

(ii) Departmental and Judicial Deposits— Rs.

(a) Civil Deposits .. .. .. Cr. 13,62,95,516

43. The transactions brought to account under this head relate mainly to sums deposited with the Government in the daily course of public business by or on behalf of the members of the public. The following are the details of the Civil Deposits:—

	Cr. Rs.
(i) Revenue Deposits	2,60,90,816
(ii) Forest Deposits	62,908
(iii) Deposits for security of the purchasing Agents of the Civil Supplies Department	11,805
(iv) Civil Courts Deposits	66,10,466
(v) Rent Controller's Deposits	4,28,118
(vi) Criminal Courts' Deposits	17,30,924
(vii) Personal Deposits	2,42,72,954
(viii) Litigation Fund	17,100
(ix) Warders' Benefit Fund	27,917
(x) Public Works Deposits	5,28,25,455
(xi) Trust Interest Fund (Charitable Endowments) ..	39,746
(xii) Deposits on account of cost price of Liquor, Ganja and Bhang.	13,88,479
(xiii) Deposits for work done for Pakistan States, Public Bodies or Private Individuals.	2,21,21,526
(xiv) Deposits on account of sale-proceeds of Movable Assets of Evacuees	6,00,796
(xv) Deposits on account of sale-proceeds of Stocks of Black listed shops and private hoarders	25,450
(xvi) Deposits for Emergency Flood Relief Fund ..	41,056
Total ..	13,62,95,516

44. There are two entirely different systems of deposit accounts. The first may be called the detailed plan in which every receipt is treated as a separate item and every payment charged against the relevant and particular receipt. The second is the ledger plan, where a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.).

For every ledger account there is an administrator, i. e., the person authorised to pay money into the treasury or draw it out. Deposits kept in the latter plan are termed "Personal Deposits".

The method of verification of the balances on the first plan is as follows:—

The receipts and payments which are recorded in detail in deposit registers are posted monthly by totals into a proof-sheet which provides columns for recording the repayment of deposits credited in the same year and in each of the three preceding years. At the end of the year, balances are struck upon the proof-sheet separately for the different districts for each of the four years. The balance of first year is usually written off the deposit account as all balances unclaimed for more than three complete account years are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from the treasuries or when necessary, with the account received from the Treasuries or when necessary, with the account received from the Civil and Criminal Courts. The verification of the ledger form of deposit account consists mainly in agreeing the balance with that claimed by the Administrator.

	Rs.
(i) Revenue Deposits	**Cr. 2,60,90,816**

45. It includes the opening balance of Rs.47,85,704 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The head records transactions of deposits made in Revenue Courts in connection with Revenue Administration as well as earnest money deposits.

There is a difference of Rs.4,12,731 (Cr.) in the figures of the ledger balance as compared with the proof sheets out of which net sums of Rs.82,290 (Dr.) and Rs.(—)523(Dr.) have been adjusted in the accounts for 1958-59 and 1959-60 respectively. The remaining difference of Rs.4,94,498 is in course of settlement.

	Rs.
(ii) Forest Deposits	**Cr. 62,908**

46. It includes the opening balance of Rs.1,11,613 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. There is a difference of Rs.18,854 (Cr.) between the proof-sheet and ledger figures which is in course of settlement.

	Rs.
(iii) Deposits for security of the Purchasing Agents of the Civil Supplies Department	**Cr. 11,805**

47. It includes the opening balance of Rs.65,000 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The transactions represent the security deposits received from the purchasing agents of the Civil Supplies Department. There is a difference of Rs.3,055 (Dr.) in the figures of the ledger balance as compared with the proof-sheets out of which a sum of Rs.1,200 (Dr.) and Rs.600 (Cr.) have been adjusted in 1958-59 and 1959-60 respectively. The ramaining difference of Rs.2,455 (Dr.) is in course of settlement.

Rs.

(iv) Civil Courts' Deposits .. .. Cr. 66,10,466

48. It includes the opening balance of Rs.62,64,109 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There is a net difference of Rs.10,69,812 in the ledger balance as compared with the proof-sheet which is in course of settlement.

Rs.

(v) Rent Controller's Deposits .. .. .. Cr. 4,28,118

49. It includes the opening balance of Rs.85,475 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There is a net difference of Rs. 68,238 (Cr.) in the ledger balance as compared with the proof-sheet which is in course of settlement.

Rs.

(vi) Criminal Courts' Deposits .. .. Cr. 17,30,924

50. It includes the opening balance of Rs.3,88,140 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There is a difference of Rs.55,730 (Cr.) between the ledger balance as compared with the proof-sheet which is under settlement.

Rs.

(vii) Personal Deposits .. .. .. Cr. 2,42,72,954

51. It includes the opening balance of Rs.95,79,056 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. There is a net difference of Rs.32,54,004 in the ledger balance as compared with the proof-sheet which is under reconciliation. Personal Deposits are Deposits of which a banking account is kept. It includes Ward and Attached Estates Deposits, Caution money Deposits of Schools, Colleges and Workshops, etc..

The total number of accounts opened on 31st March, 1958 were 975 including 7 new Personal Ledger Accounts, and the transactions during the period were as follows :—

Opening balance on 1st April, 1957. 1	Receipt for 1957-58. 2	Total. 3	Payment for 1957-58. 4	Closing balance on 31st March, 1958. 5
Rs.	Rs.	Rs.	Rs.	Rs.
2,56,75,626	1,42,73,526	~~4,04,99,152~~ 3,99,49,152	1,56,76,198	2,42,72,954

No personal ledger account was opened without the sanction of the competent authority. The accounts were properly operated upon and there was no debit balance. The certificates of acceptance of the balances have been furnished by the Administrators and the Executive Authorities concerned in 686 cases and in 289 cases are still awaited.

	Rs.
(viii) Litigation Fund	**Cr. 17,100**

52. It includes the opening balance of Rs.14,627 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The fund was created out of the money deposited by the "Wards Estates" and other local bodies for the purpose of meeting the cost of litigation in appeals to the High Court. The fund is administered by the Legal Remembrancer, East Pakistan. The certificates of acceptance of balances on 31st March, 1958 have been received in all cases. The ledger and broad sheet figures agree.

	Rs.
(ix) Warder's Benefit Fund	**Cr. 27,917**

53. It includes the opening balance of Rs.2,661 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The fund is created with the fines and penalties realised from Jail Warders and is administered by the Inspector-General of Prisons. The certificate of acceptance of balance as on 31st March, 1958 has been received from the Administrator. The ledger balance agrees with the broad sheet balance.

	Rs.
(x) Public Works Deposits	**Cr. 5,28,25,455**

54. It includes the opening balance of Rs.11,27,022 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The balance represents the deposits made in cash by the contractors and departmental subordinates, deposits for works to be done, sums due to contractors on closed accounts and other miscellaneous deposits.

	Rs.
(xi) Trust Interest Fund (Charitable Endowments) ..	**Cr. 39,746**

55. It includes the opening balance of Rs.13,066 (Cr.) on 15th August 1947, which has been adopted provisionally and is subject to modification. The certificates of acceptance of balances are still awaited in all cases due to non-allocation of funds between West Bengal and East Pakistan. The matter is under correspondence with the Government of East Pakistan. There is a difference of Rs.21 between the ledger and broad sheet figures which is under settlement.

	Rs.
(xii) Deposits on account of cost price of Liquor, Ganja and Bhang	**Cr. 13,88,479**

56. It includes the opening balance of Rs.54,068 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The cost price of Liquor, Ganja and Bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government Ware Houses and depots in East Pakistan are recorded under this head. The certificates of acceptance of balances on 31st March, 1958 are awaited in 14 cases. There is a difference of Rs.53 between ledger and broad sheet figures, which is in course of settlement.

Rs.

(xiii) Deposits for works done for Pakistan States, public bodies or private individuals. Cr. 2,21,21,526

57. It includes the opening balance of Rs.1,81,580 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

This deposit head is intended to record the transactions in connection with the acquisition of land for public purposes by Municipalities or other public bodies financially independent of Government. The certificates of acceptance of balances on 31st March, 1958 are awaited in 13 cases. There is a difference of Rs.4,31,440 (Cr.) between the ledger and broad sheet figures which is in course of settlement.

Rs.

(xiv) Deposits on account of sale-proceeds of movable assets of Evacuees. Cr. 6,00,796

58. It does not include any opening balance on 15th August, 1947.

The credit balance is the net result of the sale proceeds of Movable assets of the Evacuees and subsequent payment of compensations thereof. There is a difference of Rs. 833 between the ledger and broad sheet, which has since been settled in 1958-59. The certificates of acceptance of balances figures have been received in all cases.

Rs.

(xv) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders. Cr. 25,450

59. It includes the opening balance of Rs.1,067 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The head records transactions of sale proceeds of the hoarded stocks of the profiteering merchants and private hoarders requisitioned by the Government. There is a difference of Rs.16,127 (Cr.) between the ledger and the broad sheet figures, which is in course of settlement.

Rs.

(xvii) Deposits for Emergency Flood Relief Fund .. Cr. 41,056

60. It does not include any prepartition balance on 15th August, 1947.

The fund is credited with the contributions at the rate of at least one day's pay of the employees of the Government of East Pakistan drawing salary of Rs.300 and above per month and the same is to be utilised for alleviating the distress of the people affected by the flood in 1954.

The expenditure out of this fund is to be adjusted direct against the deposit head and the control over the Fund is exercised through the Flood Council set up for the purpose.

There is a difference of Rs.736 in the ledger balance as compared with the broad sheet balance, which is in course of settlement.

	Rs.
(B) Other Accounts	Cr. 6,04,89,058

61. The details of the above balance are as follows :—

	Cr. Rs.
(i) Subventions from the Central Road Fund ..	19,69,165
(ii) Subvention from the Fund for Rehabilitation of displaced persons.	88,63,209
(iii) Deposit account of the grant made by the Central Government for Social Uplift Schemes.	1,63,58,147
(iv) Deposit account of grant by the Central Government for Grow More Food Campaign.	84,52,495
(v) Deposit account of grant from the Central Government for the Development of Agriculture.	29,04,405
(vi) Deposit account of grant from the Central Government for construction of Storage Godowns.	26,97,671
(vii) Deposit account of grant from the Central Government for Flood Relief Measures.	1,91,85,934
(viii) Deposit account of grants made by the Central Government for Social Welfare Schemes.	38,195
(ix) Deposit account of grant made by the Pakistan Food and Agricultural Council.	19,837
Total	6,04,89,058

	Rs.
(i) Subventions from the Central Road Fund ..	Cr. 19,69,165

62. It does not include any opening balance on 15th August, 1947.

This head records subventions made from the Central Road Fund to the Government of East Pakistan for expenditure on Road Development Schemes approved by the Central Government. The sums so alloted do not lapse to the Central Government at the end of the year.

The subventions made from the Central Road Fund to the Government of East Pakistan are credited to the above deposit head. The expenditure met from this grant which is booked under "50—Civil Works" is transferred to this head annually by *per contra* credit to the head "XXXIX—Civil Works". Opening balance on 1st April, 1957 on this account was Rs.3,45,737 (Cr.). During the year under review a sum of Rs.16,23,428 was placed at the disposal of the Provincial Government to meet expenditure under the above head but the Provincial Government incurred no expenditure on the approved scheme. There is a difference of Rs.12 between the ledger and broad sheet figures, which has since been settled in 1958-59.

An account of the transactions for the year under report is given in table No. VI of Statement No. 4 of this part of the report.

Rs.

(ii) Subvention from the Fund for Rehabilitation of displaced persons. Cr. 88,63,209

63. It does not include any opening balance on 15th August, 1947. The special fund for the Rehabilitation of Refugees was created to be financed from the entire additional Revenue realised and credited to the Central Government under the provisions of the Supplementary Finance Act, 1950.

The subvention made to the Provincial Government out of the above special fund is credited to this Deposit head and the actual expenditure incurred from time to time on schemes to be financed from the fund is debited to the appropriate service head in the accounts of the Government of East Pakistan. An equivalent amount is transferred from the above Deposit head by credit to the corresponding Revenue head in the Provincial accounts.

Opening balance on 1st April, 1957 on this account was Rs.30,51,787 (Cr.). During the year under review a sum of Rs.60,00,000 was placed at the disposal of the Government of East Pakistan to meet expenditure on schemes approved by the Central Government. The Provincial Government incurred an expenditure of Rs.1,88,578 during the year. The ledger and broad sheet figures agree.

An account of the transactions for the year under report is given in table No. VII of Statement No. 4 of this part of the report.

Rs.

(iii) Deposit account of grant made by the Central Government for Social Uplift Schemes. Cr. 1,63,58,147

64. It does not include any opening balance on 15th August, 1947.

The head records the amount received from the Central Government in the form of non-lapsing grant to meet expenditure on the Social Uplift Schemes of the Provincial Government as approved by the Government of Pakistan.

The expenditure met from the grant is debited to the relevant expenditure head in the Revenue or Capital Section in the accounts of the Provincial Government by transferring an amount equivalent to the expenditure incurred from time to time from the Deposit Account to a corresponding Receipt head when the expenditure is charged (a) to a Revenue head or (b) to a capital head within the Revenue account or by transfer to a capital Major head by distinct "*Deduct*" entry in case the expenditure is charged to a capital head outside the Revenue Account.

Opening balance on 1st April, 1957 on this account was Rs.1,62,96,374. During the year under review a further sum of Rs.50,74,000 was placed at the disposal of the Government of East Pakistan to meet the expenditure on approved Social Uplift Schemes, out of which an expenditure of Rs.50,12,227 was incurred by the Government during the year under review. The broadsheet and the ledger figures agree.

An account of the transaction for the year under report is given in table No. VIII of Statement No. 4 of this part of the report.

Rs.

(iv) **Deposit account of the grant made by the Central Government for Grow More Food Campaign.** Cr. 84,52,495

65. It does not include any opening balance on the 15th August, 1947.

This head records grants made by the Central Government for Grow More Food Schemes in East Pakistan. The grant made to the Provincial Government is credited to this head. The expenditure incurred on approved schemes is charged to the respective Capital Major heads. "68—Construction, 71—Capital Outlay, etc., or 81.—Capital Account, etc., as the case may be, in the account of the Provincial Government and an amount equivalent to 50 per cent. except in the case of Fishery Schemes—Production of more Fish in East Pakistan under the Major head "71—Capital Outlay, etc." of the total expenditure is transferred and shown as reduction of expenditure under the Capital heads "68—Construction, etc., 71—Capital Outlay, etc., or 81—Capital Account, etc.", as the case may be, by per contra debit against the deposit head". Opening balance on 1st April, 1957 on this account was Rs.43,42,555 (Cr.).

During the year under review an amount of Rs.61,10,284 was placed at the disposal of the Government of East Pakistan to meet the expenditure on the above scheme and an expenditure to the extent of Rs. 20,00,344 was incurred by the Government of East Pakistan from the Central grant. The ledger and broad sheet figures agree.

An account of the transactions for the year under report is given in table No. IX of Statement No. 4 of this part of the report.

Rs.

(v) **Deposit account of grants from the Central Government for the Development of Agriculture.** Cr. 29,04,405

66. It does not include any opening balance on 15th August, 1947.

This head records grants made by the Central Government for the Development of Agriculture in East Pakistan. The grants made to the Provincial Government are credited to this head. The expenditure incurred by the Provincial Government is charged to the Scheme concerned under "71—Capital Outlay etc." and an amount equivalent to the expenditure is shown as reduction of charges under the head "*Deduct*—Charges recoverable from the Central Government" under the respective schemes by debit to the above deposit head. No amount was charged to the grant during the year under report.

An account of the transactions for the year under report is given in table No. X of Statement No. 4 of this part of the report.

Rs.

(vi) **Deposit account of grant from the Central Government for construction of Storage Godowns.** Cr. 26,97,671

67. The head records the amounts received from the Central Government in the form of non-lapsing grant to meet expenditure on construction of Storage Godowns for foodgrains, etc. in East Pakistan.

The expenditure met from the grant is debited to the capital major head, viz., "85A—Capital Outlay, etc." of the accounts of the Provincial Government and an amount equivalent to the 50 per cent. of the actual expenditure incurred from time to time is shown as reduction of expenditure under the head "*Deduct*—Transfer from the Deposit Account of grant from the Central Government for construction of storage godowns" subordinate to the same major head. The ledger and broad sheet figures agree.

An account of the transactions for the year under report is given in table No. XI of the Statement No. 4 of this part of the report.

Rs.

(vii) Deposit account of grant from the Central Government for Flood Relief Measures. **Cr. 1,91,85,934**

68. It does not include any opening balance on 15th August, 1947.

The head records the amounts received from the Central Government in the form of non-lapsing grants to the Government of East Pakistan to meet expenditure on the Flood Relief Measures.

The expenditure met from the grant is debited to the relevant expenditure head in the Revenue section of the accounts of the Provincial Government by transferring an amount equivalent to the actual expenditure incurred from time to time from the deposit account to the corresponding receipt head when the expenditure is charged to a Revenue head. The ledger and broad sheet figures agree.

An account of the transactions for the year under report is given in the table No. XII of the Statement No. 4 of this part of the report.

Rs.

(viii) Deposit account of grants made by the Central Government for Social Welfare Schemes. **Cr. 38,195**

69. It does not include any opening balance on 15th August, 1947.

The head records the amount received from the Central Government in the form of non-lapsing grant to meet expenditure on the Social Welfare Schemes of the Provincial Government as approved by the Government of Pakistan.

The expenditure against the grant is initially debited to the expenditure head "63-B—Development—H—Public Health" in the accounts of the Provincial Government and an amount equivalent to the expenditure incurred is transferred from the Deposit Account to the receipt head "XXVIII—Public Health—Transfer from Deposit Account of grant for Social Welfare Scheme".

The opening balance on 1st April, 1957 on this account was Rs.75,000. During the year under review no further amount was placed at the disposal of the Government of East Pakistan to meet the expenditure on approved Social Welfare Schemes. Out of the opening balance an expenditure of Rs. 36,805 was incurred by the Government during the year under review. The ledger and broad sheet figures agree.

An account of the transactions for the year under report is given in table No. XIII of Statement No. 4 of this part of the report.

	Rs.
(ix) Deposit Account of grant made by Pakistan Food and Agricultural Council.	**Cr. 19,837**

70. It does not include any opening balance on 15th August, 1947. The head records grant made by the Pakistan Food and Agricultural Council for Agricultural Experiment and Research on Application of Sulphate of Ammonia, Soil Survey Scheme, Green manuring and Ginger Cultivation Schemes in East Pakistan. The grant made to the Provincial Government is credited to this head. The expenditure incurred on approved schemes is charged to the head "40—Agriculture—Agricultural Experiment and Research" in the accounts of the Provincial Government and 50 per cent. of the expenditure is transferred to the corresponding receipt head "XXIX—Agriculture—Agricultural Receipts" by per contra debit to the Deposit head. During the year under report neither any amount was received from the Pakistan Agricultural Council nor any amount was charged to the grant.

An account of the transactions for the year under report is given in table No. XV of Statement No. 4 of this part of the report.

	Rs.
(II) Advances not bearing interest ..	**Dr. 1,35,63,527**

71. The classes of transactions included under this group are the following :—

	Dr. Rs.
(1) Advances Repayable	1,08,40,491
(2) Permanent Advances	2,58,582
(3) Accounts with the State Bank	3,60,556
(4) Accounts with the Government of Burma ..	1,17,550
(5) Accounts with the Government of India ..	19,86,348
Total ..	1,35,63,527

The balances are reviewed in details in the following paragraphs.

	Rs.
(1) Advances Repayable	**Dr. 1,08,40,491**

72. This consists of Civil Departmental advances which include (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger balance, the latter are recorded in details and recoveries watched through the "Objection Books" but only pass as a single account upon the ledger. In the latter case the ledger balance is agreed with the aggregate of the details in the "Objection Books" and in the former similar reconciliation is made in those cases in which different classes of transactions are included in the same account.

73. The balance is sub-divided under the following heads:—

	Dr.
	Rs.
(i) Civil Advances—	
(a) Objection Book Advances	17,44,278
(b) Public Works Advances—Takavi Works Advances	40,69,476
(c) Administrator General's Advance	4,000
(ii) Special Advances	50,15,204
(iii) Forest Advances	7,533
Total ..	1,08,40,491

Rs.

(i) (a) Objection Book Advances .. .. Dr. 17,44,278

74. It includes the opening balance of Rs. 11,66,600 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. There was a discrepancy of Rs. 14,91,807 between the ledger and broadsheet figures. Out of the above difference that of Rs.1,42,374, Rs.1,61,592 and Rs.12,384, have since been settled in 1958-59, 1959-60 and 1960-61 respectively and the balance is in course of settlement. The balances also include Rs. 4,96,768 relating to Special Advance out of which Rs. 1,15,454 has since been transferred to the relevant head in 1958-59 and the balance of Rs. 3,81,314 is under readjustment.

Rs.

(i) (b) Public Works Advances—Takavi Works Advances Dr. 40,69,476

75. It includes the opening balance of Rs. 68,168 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The balance is adjusted by transfer of an equal amount to the section "R—Loans and Advances by the Provincial Government—Advances under Special Laws" as soon as the work is finished and the parties from whom the recoveries have to be made are determined by the Collectors. The difference of Rs. 3,38,170 between the ledger and broadsheet figures is in course of settlement.

Rs.

(i) (c) Administrator General's Advance .. .. Dr. 4,000

76. It does not include any opening balance on 15th August 1947. Two advances of Rs. 2,000 each were taken by the Administrator General and Official Trustee, East Pakistan, during the years 1955-56 and 1957-58 to meet the cost of application to the High Court, Dacca, for letters of Administration in the Estate of Raja of Chanchal. The amount will be recovered as soon as the assets of the Estate are realised. There is no case of write off during the year under review. The acceptance of balance has been received from the Administrator General. The ledger and broad sheet figures agree.

Rs.

(ii) Special Advances .. .. Dr. 50,15,204

77. This head records advances to Government officers and others under special orders of the Provincial Government.

The details are —

	Dr.	Cr.
	Rs.	Rs.
(*a*) Advances to Destitutes	..	12,091
(*b*) Other Advances	50,26,984	..
(*c*) Advances to the Feroz Khan Noon School Society	311	..
Total (Net) ..	50,15,204 (Dr.)	..

(a) The amount includes the opening balance of Rs. 8,72,283 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The broadsheet figures agree with the ledger. The certificates of acceptance of balances as on 31st March, 1958 are awaited in 16 cases and are under correspondence.

(b) The balance of other advances of Rs.50,26,984 consists of (i) Rs.2,000 and (ii) Rs. 50,24,984 relating to the advance sanctioned by the Government of East Pakistan for meeting expenditure on the maintenance of G. M. Roy Charitable Dispensary at Sherajdikhan in the District of Dacca and an advance equivalent to two months, pay granted to the Government employees drawing salary upto Rs. 200 per month as a temporary relief on account of flood of 1954-55 respectively. The interest, when realised, on the securities of the G. M. Roy Trust Fund now lying with the Accountant-General of West Bengal will be utilised towards the repayment of the advance under (i). The advance under (ii) is recoverable in 24 equal monthly instalments from the salary bill of the Government servants concerned commencing from August, 1957. There is a difference of Rs. 1,62,991 between the ledger and broadsheet figures of which Rs.32,906 and Rs.1,23,352, have since been adjusted in 1958-59 and 1959-60 respectively and the balance is under settlement.

(c) The balance of Rs. 311 represents the balance of the total advance of Rs. 2,000 sanctioned to the Feroz Khan Noon School Society for meeting expenditure in connection with the recruitment of teachers from overseas. The advance was repayable in one lump within 3 months from the date (5th August, 1953) of issue of the Government Order. A sum of Rs. 1,689 has been recovered leaving a balance of Rs. 311. Its recovery is under correspondence with the Government. The acceptance of the balance is awaited.

	Rs.
(iii) Forest Advances	**Dr. 7,533**

78. It includes the opening balance of Rs. 5,078 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The outstanding balance under this head represents cash advances made to subordinate Forest Officers who are not authorised to draw cheques against the drawing account of the Divisional Forest Officers to enable them to make the disbursements entrusted to their charge. The ledger and the broadsheet figures agree.

	Rs.
(2) Permanent Advances	**Dr. 2,58,582**

79. It includes the opening balance of Rs. 1,03,246 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

Advances granted to Government Officers, who have to make payments before they can place themselves in funds by drawing bills, are recorded under this head. They are of the nature of permanent imprests allowed to officers, and are, therefore, termed Permanent Advances. Proper acknowledgments admitting the correctness of the balances outstanding on 31st March, 1958 are awaited in 5 cases from officers holding Permanent Advances. There was a discrepancy of Rs.10,297 between the ledger and the broadsheet figures. Out of the difference sums of Rs. 6,284 and Rs.1,069 have been settled in 1958-59 and 1959-60 respectively leaving a balance of Rs.2,944 which is in course of settlement.

		Rs.
(3) Accounts with the State Bank	.. ..	**Dr. 3,60,556**

80. It does not include any opening balance cn 15th August, 1947. The receipts and payments on account of the State Bank appearing in the Government account are in the first instance credited or debited to this head pending clearance with the Bank.

The balance under this head represents the amount expended by the Government of East Pakistan on behalf of the State Bank of Pakistan in connection with remittance of treasure, etc., and remaining outstanding at the close of the year 1957-58. Out cf the balance of Rs. 3,60,556, a sum of Rs. 18,752 has been realised during the year 1958-59. Besides, the Reserve Bank of India has since furnished its acceptance through the State Bank to a total debit of Rs. 12,526. This leaves a balance of Rs. 3,29,278 the clearance of which is under action.

		Rs.
(4) Accounts with the Government of Burma	.. ..	**Dr. 1,17,558**

81. It does not include any opening balance on 15th August, 1947. This head records transactions between the Government of Burma and the Government of East Pakistan requiring settlement through the State Bank. The balance represents the outstanding amount for which settlement could not be carried out in the Bank accounts for 1957-58 and which has since been cleared in 1958-59 and 1959-60.

		Rs.
(5) Accounts with the Government of India	.. ..	**Dr. 19,86,340**

82. It does not include any opening balance on 15th August, 1947.

The head records transactions between the Governments in India and the Government of East Pakistan. The balance of Rs.27,61,937(Dr.) pertaining to the period from 15th August, 1947 to 30th June, 1948 represents unadjusted items for which monetary settlement could not be effected through the Reserve Bank of India before 30th June, 1948. The balance for the subsequent period viz., Rs.7,75,597(Cr.) represents amounts due to the Governments in India for which monetary settlement is to be effected as soon as the exchange dead lock is removed. There is a difference of Rs.15 between the ledger and broad sheet figures, which is under settlement.

		Rs.
(III) Suspense	.. ..	**Dr. 6,57,83,127**

83. The details of the balance under suspense are as follows :—

	Dr. Rs.	Cr. Rs.
(i) Suspense Accounts	7,38,33,568	..
(ii) Cheques and Bills	..	86,07,891
(iii) Departmental and Similar Accounts ..	5,57,450	..
Total (Net) ..	6,57,83,127	..

	Rs.
(i) **Suspense Accounts**	**Dr. 7,38,33,568**

84. The balance is composed of —

	Dr. Rs.	Cr. Rs.
(1) Suspense Account	1,81,49,551	..
(2) Liabilities of Undivided Bengal	6,05,82,059	..
(3) Receipts and Recoveries of Undivided Bengal..	..	1,29,983
(4) Liabilities of Undivided Assam	18,80,609	..
(5) Receipts and Recoveries of Undivided Assam..	..	1,833
(6) Central Accounts Office—State Bank Suspense	..	66,46,731
(7) Departmental Adjusting Accounts ..	..	104
Total (Net) ..	.. 7,38,33,568 (Dr.)	

	Rs.
(1) Suspense Accounts	**Dr. 1,81,49,551**

85. The details of the balance are as follows:—

	Dr. Rs.	Cr. Rs.
(a) Objection Book Suspense	..	56,23,044
(b) Unclassified items	2,37,72,595	..
Total (Net) ..	.. 1,81,49,551 (Dr.)	

	Rs.
(a) Objection Book Suspense	**Cr. 56,23,044**

86. It does not include any opening balance on 15th August, 1947.

The balance of Rs.56,23,044 (net credit) is made up of Rs.15,47,271(Dr.) and Rs.71,70,315 (Cr.). Out of the debit balance of Rs.15,47,271, a sum of Rs.1,91,169 has been cleared in 1958-59 leaving a balance of Rs.13,56,102 which could not be adjusted for want of vouchers and other necessary particulars and is in course of settlement.

Out of the credit balance of Rs.71,70,315 items aggregating Rs.30,345 and Rs.2,491 have been cleared in 1958-59 and 1959-60 respectively leaving a balance of Rs.71,37,479 which consists of Rs.35,24,678 on account of cess for common touzies falling in East Pakistan and West Bengal, Rs.33,06,271 representing excess recovery from the undivided Government of India on account of compensation for land requisitioned for military purposes and Rs.3,06,530 which could not be adjusted for want of full particulars. There was a difference of Rs.7,837 of which Rs.6,457 has since been settled in 1958-59 and the balance of Rs.1,380 is in course of settlement.

	Rs.
(b) **Unclassified items**	Dr. 2,37,72,595

87. It does not include any opening balance on 15th August, 1947. The balance under this head represents amount passed on by other Accounts Officers through the Inter-Provincial Suspense Accounts for which full particulars or vouchers are awaited. Out of the outstanding balance the amounts of Rs.1,07,30,373(Dr.) and Rs.49,603(Cr.) have been cleared in 1958-59 and 1959-60 respectively. Action is being taken for the clearance of the balance of Rs.1,30,91,825 (Dr.). The ledger and the broad sheet figures agree.

	Rs.
(2) **Liabilities of Undivided Bengal**	Dr. 6,05,82,059

88. It does not include any opening balance on 15th August, 1947. The head records payments relating to Undivided Bengal. The suspense will be cleared as soon as the exchange dead lock is removed.

	Rs.
(3) **Receipts and Recoveries of Undivided Bengal** ..	Cr. 1,29,983

89. It does not include any opening balance on 15th August 1947. The head records receipts recoveries relating to Undivided Bengal. The suspense will be cleared as soon as the exchange dead lock is removed.

	Rs.
(4) **Liabilities of Undivided Assam**	Dr. 18,80,609

90. It does not include any opening balance on 15th August, 1947.

The head records payments relating to Undivided Assam. The suspense will be cleared as soon as the exchange dead lock is removed.

	Rs.
(5) **Receipts and Recoveries of Undivided Assam** ..	Cr. 1,833

91. It does not include any opening balance on 15th August, 1947. The head records receipts and recoveries relating to Undivided Assam. The suspense head will be cleared as soon as the exchange difficulties are removed.

	Rs.
(6) **Central Accounts Office—State Bank Suspense** ..	Cr. 66,46,731

92. It does not include any opening balance on 15th August, 1947.

The credit balance represents the difference between the net figures of the advices of the Bank and accounts sent by the Accounts Officers. The ledger figures agree with the broad sheet figures.

Out of the outstanding balance of Rs.66,46,731(Cr.) a sum of Rs.77,29,603(Cr.) has been cleared in 1958-59 leaving a balance of Rs.10,82,872(Dr.) which is under clearance.

	Rs.
(7) **Departmental Adjusting Accounts**	Cr. 104

93. It does not include any opening balance on the 15th August, 1947. The balance has been adjusted in 1958-59.

	Rs.
(ii) Cheques and bills—Pre-audit Cheques	**Cr. 86,07,891**

94. It does not include any opening balance on 15th August, 1947.

The balance represents the value of cheques issued but remaining unpaid on 31st March, 1958. Out of the above amount, cheques for Rs.85,62,629 and Rs.2,543 have been paid up during the years 1958-59 and 1959-60 respectively leaving a balance of Rs.42,719. The discrepancy of Rs.42,103 between the broadsheet and the ledger figures has since been settled in 1959-60.

	Rs.
(iii) Departmental and Similar Accounts	**Dr. 5,57,450**

95. It includes the opening balance of Rs.31,973 (Dr.) on 15th August 1947, which has been adopted provisionally and is subject to modification.

These are cash balances in the hands of the several disbursing Officers of the Department as shown below. They do not form part of the general cash balance of the Government. There is a difference of Rs.2,205(Dr.) between the ledger and broadsheet figures of which Rs.13 (Dr.) has since been settled in 1958-59 and the remaining balance of Rs.2,192(Dr.) is in course of settlement.

The credit balance of Rs. 14,127 under Forest is due to wrong adjustment of a sum of Rs. 19,287 which has been rectified in the accounts for 1958-59.

	Dr.	Cr.
	Rs.	Rs.
Forest	..	14,127
Public Works	5,71,577	..
Total (Net) ..	5,57,450 (Dr.)	..

SECTION R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS .. .. Rs. Dr. 12,89,22,682

96. The Provincial Loan Account was constituted on the 1st April, 1921 to record the transactions in connection with loans and advances granted by Provincial Government to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below :—

	Dr.
(1) Loans to Municipalities, Port Funds, etc.—	Rs.
(a) Loans to Municipalities	17,74,590
(b) Loans to District and other Local Fund Committees ..	14,60,286
(c) Loans to Land holders and other Notabilities ..	8,04,562
(d) Advances to Cultivators	3,86,43,100
(e) Advances under Special Laws	60,93,458
(f) Miscellaneous Loans and Advances	7,77,51,080
Total ..	12,65,27,076
(2) Loans to Government servants—	
(a) House building advances	20,59,835
(b) Advances for purchase of Motor Conveyances ..	3,18,691
(c) Advances for purchase of other Conveyances ..	17,080
Total ..	23,95,606

(1) Loans to Municipalities, Port Funds, etc.— Rs.

(a) Loans to Municipalities .. .. .. Dr. 17,74,590

97. It includes the opening balance of Rs.8,00,086(Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The recoveries falling due during the year 1957-58 were made except in 27 cases as detailed in the statement in Appendix 'B'. As the parties concerned did not make any payment no penal interest could be realised on account of outstanding instalments inspite of repeated demands made to them. The cases of default have been reported to the Provincial Government. There is no case of write off during the year under report.

The acknowledgments of the correctness of the balances outstanding on 31st March, 1958 have been received in all cases. There is a discrepancy of Rs.2,04,225 between the ledger and broadsheet figures of which Rs.2,02,483 has since been reconciled and the balance of Rs.1,742 is in course of settlement.

Rs.

(b) Loans to District and other Local Fund Committees .. Dr. 14,60,286

98. It includes the opening balance of Rs.3,47,585(Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The recoveries falling due during the year 1957-58 were made except in 10 cases as detailed in the statement in Appendix B. As the parties concerned did not make any payment no penal interest could be realised on account of the outstanding instalments. The terms and conditions of repayment of the loans at item Nos. 1, 2 and 3 have not been communicated to audit as yet inspite of reminders to the Government. There is no case of write off during the year under report.

The acknowledgments of the correctness of the balances as on 31st March, 1958 have been received in all cases. The ledger and the broadsheet figures agree.

Rs.

(c) Loans to Land holders and other Notabilities .. Dr. 8,04,562

99. The balance is made up of—

	Dr. Rs.
(i) Loans to the Nawab of Dacca	5,04,562
(ii) Loans to the Maharaja of Susung	3,00,000
Total ..	8,04,562

Rs.

(i) Loans to the Nawab of Dacca .. .. Dr. 5,04,562

It includes the opening balance of Rs.5,40,412(Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

Rs.

(ii) Loans to the Maharaja of Susung .. .. Dr. 3,00,000

It represents the opening balance of Rs.3,00,000(Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

No repayments of principals in respect of outstanding balance of the loans at (i) and (ii) have been made subsequently till to the date of report. The Estates of the above mentioned parties have been taken over by the Government under the State

Acquisition Act, 1951. The terms and conditions of repayment are still awaited from the Government. The acceptance of balances as on 31st March, 1958 has been received in both the cases. The ledger and broadsheet figure, agree.

	Rs.
(d) Advances to Cultivators	**Dr. 3,86,43,100**

100. The balance is sub-divided into the following heads:—

		Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	..	30,77,522
(ii) Agriculturists Loan Act XII of 1884 ..	..	1,98,55,417
(iii) Co-operative Credit Societies Act, 1904 ..	..	12,40,329
(iv) Loans to Small Jute Growers	.. Cr.	6,74,424
(v) Loans to persons affected by floods ..	..	1,51,44,256
Total (Net)	.. Dr.	3,86,43,100

The above figures include the opening debit balances of Rs.78,996, Rs.1,34,91,243, Rs.3,063 and Rs.3,71,147 under the head (i), (ii), (iii) and (iv) respectively on 15th August, 1947, which have been adopted provisionally and are subject to modification.

The detailed accounts of loans under item Nos. (i), (ii), (iv) and (v) are kept by the District Revenue Authorities and that of loan at item No. (iii) by the Registrar, Co-operative Societies, East Pakistan. They are responsible for watching the recoveries of principal and interest. The ledger and broadsheet figures agree in all the 5 cases. Complete reports regarding the overdue instalments of principal and interest in respect of the loans are still awaited from the authorities concerned. The certificates of acceptance of balances as on 31st March, 1958 under item Nos. (i), (ii), (iv) and (v) are awaited in 1, 2, 2 and 2 cases respectively and that at item No. (iii) has been received. The matter is under correspondence. There is no case of write-off during the year.

	Rs.
(e) Advances under Special Laws	**Dr. 60,93,458**

101. The balance is sub-divided into the following heads:—

		Dr. Rs.
(i) Zamindary Embankment Advances under Act II (B.C.) of 1882.		2,13,060
(ii) Drainage Advances under Act VI (B.C.) of 1880	..	58,80,398
Total	..	60,93,458

It includes the opening balance of Rs.1,00,336 (Dr.) under head (i) above on 15th August, 1947, which has been adopted provisionally and is subject to modification. The above loans have been granted in connection with the drainage and embankment works in the province.

The Revenue authorities are responsible for watching the recoveries of principal and interest. Complete reports regarding the overdue instalments of principal and interest of the loans are awaited. There is no difference between the ledger and broad sheet figures. The certificates of acceptance of balances as on 31st March, 1958 are awaited in one case under (i) and received in all cases under (ii). The matter is under correspondence.

	Rs.
(f) Miscellaneous Loans and Advances	Dr. 7,77,51,080

102. The details of balances are as follows:—

	Dr. Rs.
(i) Loans to Fishermen	31,232
(ii) Cattle purchase Loans	1,20,10,340
(iii) Advances to Collectors for removal of waterh-yacinth	6,28,327
(iv) Loans to Weavers and Artisans	1,016
(v) Rehabilitation Scheme—Loans to Artisans ..	4,42,142
(vi) Loans to Non-agriculturists	19,104
(vii) Advances to Provincial Co-operative Bank and Multi-purpose Societies.	1,23,454
(viii) Loans to Mohajireen	1,40,55,238
(ix) Loans to East Bengal Co-operative Industrial Federation Ltd.	25,000
(x) Loans to returning Hindu Migrants	3,48,459
(xi) Loans to Bengal Co-operative and Land Mortgage Banks.	8,02,512
(xii) Loans for execution of Grow More Food Campaign	68,46,772
(xiii) Loans to the Agricultural Institute, Rajshahi ..	32,100
(xiv) Loans to Bengal Co-operative Jute Mill	10,00,000
(xv) Flood Relief—Cattle Purchase Loan	7,69,273
(xvi) Flood Relief—House Building Advances	10,303
(xvii) Loans to official Receiver (High Court)	20,767
(xviii) Advances to Central Co-operative Bank and Multi-purpose Societies.	15,69,710
(xix) Loans for resettlement of Burma Evacuees ..	1,59,619
(xx) Loans to Registrar, Co-operative Societies ..	1,75,48,467
(xxi) Loans and Advances in connection with Khulna Embankment.	Cr. 3,38,316
(xxii) Loans to colonists for reclamation and colonisation of waste lands.	3,67,410
(xxiii) Loans under State Aid to Industries Act	55,312
(xxiv) House Building Advances to destitutes	7,69,638
(xxv) Loans to Improvement Trust, Dacca	1,12,50,000
(xxvi) Advances to the E. P. Provincial Co-operative Jute Marketing Society Ltd.	91,50,000
(xxvii) Advances to Baldah Court of Wards Estate ..	53,201
Total (Net) Dr.	7,77,51,080

The above figures include the opening debit balances of Rs.33,933, Rs. 75,74,696, Rs.2,27,537, Rs.591, Rs.7,10,037 and Rs.32,682 under the head mentioned at (i), (ii), (iii), (iv), (v) and (vi) respectively on 15th August, 1947, which have been adopted provisionally and are subject to modification. The heads mentioned against items (vii) to (xxvii) do not include any opening balance on 15th August, 1947. The above loans have been granted to individuals and in some cases to organised bodies under various schemes intended for the benefit of the public or for the relief of distress. Fulfilment of the conditions of these loans as well as recoveries thereof are watched by different officers subordinate to the Government of East Pakistan. Complete reports regarding the overdue instalments of principal and interest of the loans are awaited in 1 case each under the head (i) to (xii) and (xiv) to (xxiv) and (xxvi) above from the authorities concerned. The repayment of the loan at item (xiii) would

come in force when the Institute will receive the interest in arrear from the B. K. Roy Charitable Endowment now lying with the Government of West Bengal, the repayment of the loan at item No. (xxv) will come in force from the 6th year of the actual drawal of the loan, i.e., from 21st January, 1962 and that at item No. (xxvii) would come in force against the compensation money and annuity payable for the acquisition of the Baldah Estate.

The certificates of acceptance of balances as on 31st March, 1958 are awaited in cases under the head at item (ii) and in 2 cases under each of the head at items (i), (iii) to (xii), (xiv) to (xvi), (xviii) to (xxiv) and (xxvi). The ledger and broad sheet 6 figures agree in all cases except in item (xvii). The difference of Rs.767 (at item xvii) between the ledger and broad sheet has been adjusted in 1958-59 .

	Rs.
(2) Loans to Government Servants	**Dr. 23,95,606**
(a) House Building Advances	**Dr. 20,59,835**

103. It includes the opening balance of Rs.5,330 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. There is a difference of Rs. 1,65,979 between the ledger and broadsheet figures which is under settlement. Certificates of acceptance of balances as on 31st March, 1958, have not been received in 326 cases out of 879. Recoveries were made regularly.

	Rs.
(b) Advances for purchase of Motor Conveyances ..	**Dr. 3,18,691**

104. It includes the opening balance of Rs.10,275 (Dr.) on 15th August 1947, which has been adopted provisionally and is subject to modification.

There was a difference of Rs. 49,769 between the ledger and broadsheet figures, which is in course of settlement. Certificates of acceptance of balances are still awaited in 4 cases out of 54. The recoveries have been made regularly during 1957-58 in all cases except these in which recoveries are to be made in other Accounts Circles from which credits are not forthcoming regularly.

	Rs.
(c) Advances for purchase of other Conveyances	**Dr. 17,080**

105. It includes the opening balance of Rs. 3,135 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There was a difference of Rs.3,995 between the ledger and broad sheet figures of which Rs.445 and Rs.471 have since been settled in 1958-59 and 1959-60 respectively. Certificates of acceptance of balances have not been received in 377 cases out of 470. The instalments of repayment of advances due in the year were regularly recovered.

SECTION S.—REMITTANCES

	Rs.
I. Remittances within Pakistan	**Dr. 8,55,03,059**

	Dr. Rs.	Cr. Rs.
106. This head consists of—		
(i) Cash remittances and adjustments between officers rendering accounts to the same Accountant General or Comptroller.	8,63,55,622	..
(ii) State Bank of Pakistan Remittances	..	24,49,692
(iii) Adjusting Account between Central and Provincial Governments.	14,45,788	..
(iv) Inter-Provincial Suspense Accounts	1,51,341	..
Total (Net) ..	8,55,03,059 Dr.	

		Rs.
(i) Cash remittances and adjustments between officers rendering accounts to the same Accountant General or Comptroller.	**Dr.**	**8,63,55,622**

107. It does not include any opening balance on 15th August, 1947. The following are the details :—

	Dr. Rs.	Cr. Rs.
(a) Cash Remittances between Treasuries	996	..
(b) Forest Remittances	2,54,112	..
(c) Public Works Remittances ..	8,65,80,683	..
(d) Transfer between Public Works Officers ..		3,39,275
(e) Miscellaneous Remittances		1,40,894
Total (Net) ..	8,63,55,622 Dr.	

108. This head comprises two different kinds of transactions one being remittance in actual cash between Treasuries and Departments rendering accounts to the same Accounts Office. Each separate remittances of this kind is watched through a Remittance Register. The transactions of the other class are purely book adjustments made within the accounts of the same Accounts Office and are watched through separate Registers maintained for the purpose.

The balance of Rs.996 (Dr.) under (a) above has since been adjusted in 1960-61. The difference of Rs.51,315 between the ledger and broadsheet under (a) has also been settled in 1960-61. The ledger and broadsheet figures under (b) agree.

The broadsheet under (c) is under reconstruction. The credit balance under (d) is due to misclassification. Out of the balance a sum of Rs.3,14,137 (Cr.) and 4,360 (Dr.) have been adjusted in 1958-59 and the remaining balance is under adjustment in the Accounts for 1959-60.

The balance under (e) has since been adjusted in the accounts for 1959-60.

	Rs.
(ii) State Bank of Pakistan Remittances	**Cr. 24,49,692**

109. It does not include any opening balance on 15th August, 1947.

At places where the State Bank has no office of its own or is not represented by its agencies the issue and payment of telegraphic transfers and drafts on State Bank accounts are undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head and are initially carried against Government balances until cleared with the Bank through daily advice of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "State Bank Deposits". The outstanding balance is in respect of certain drawings and encashments which could not be cleared through the State Bank of Pakistan in the accounts for 1957-58, due either to non-receipt of daily advice from certain treasuries or to non-appearance of credits and debits in the treasury accounts in support of certain daily advice of drawings and encashments received and cleared through the Bank. Out of the balnce of

Rs.24,49,692, Rs.44,68,710 (Cr.) has been cleared in 1958-59 the balance of Rs.18,84,255 (Dr.) is under settlement with Treasury Officers and the remaining balance of Rs.1,34,763 (Dr.) is under correspondence with the Reserve Bank of Calcutta as the same pertains to extra-Pakistan Remittances.

		Rs.
(iii) Adjusting account between Central and Provincial Governments.	**Dr.**	**14,45,788**
(iv) Inter-Provincial suspense accounts		**1,51,341**

110. The above heads do not include any opening balance on 15th August, 1947. Item (iii) records transactions between the Central Government and East Pakistan and item (iv) between the Government of East Pakistan and other Provincial Governments requiring settlement through the State Bank. The balances represent the outstanding amounts for which settlement could not be carried out in the State Bank Accounts for the year 1957-58.

Out of the balance under item (iii) the sums of Rs.21,53,816 (Cr.) and Rs.33,19,629 (Dr.) have been cleared in the accounts for 1958-59 and 1959-60 respectively and the remaining balance of Rs.2,79,975 (Cr.) is under adjustments. Out of the balance under item (iv), Rs.97,899 (Dr.) and Rs.12,388 (Dr.) have been cleared in 1958-59 and 1959-60 respectively leaving a balance of Rs.41,054 (Dr.).

	Rs.
SECTION V—CASH BALANCE	**Dr. —6,17,38,220**

111. It includes the cash balance of Rs.38,39,055 (a) on 15th August, 1947.

The following are the details of the closing cash balance:—

	Rs.
(i) Cash in Treasuries	40,70,318
(ii) Deposits with the State Bank	—6,57,58,219
(iii) Remittance in Transit	—50,319
Total ..	—6,17,38,220

The treasury balances have been agreed with those in the consolidated cash balance Report for March, 1958 which has been verified by the currency officer, subject to a difference of Rs.14,97,414 relating to various Treasuries in East Pakistan. Out of the difference, Rs.4,68,666 has since been adjusted in 1958-59 and the balance is under settlement. The balance in deposit with the State Bank has been verified with that shown in the statement of balances received from the Central Accounts office of the State Bank of Pakistan, Karachi, subject to a difference of Rs.4,53,332 (Dr.) out of which an amount of Rs.5,27,746 (Dr.) has been adjusted in 1958-59 and the credit balance of Rs.74,414 is under settlement. The balance of Rs.—50,319 under (iii) represents the amount of transfers from/to Treasury to/from currency chest in respect of which the opposite transfers could not be effected by the Bank before the close of the year 1957-58. Out of the balance, debit of Rs.8,23,633 and credit of Rs.8,73,952 have been cleared in 1958-59 and 1960-61 respectively.

Note—(a) The difference of Rs.32,246 between the opening cash balance on 1st April, 1958 and the closing cash balance on 31st March, 1958 is due to the exclusion of the pre-partition balance relating to the Karimganj Sub-Treasury.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts.	Actuals for 1957-58.	Heads of Disbursements.	Actuals for 1957-58.
1	2	3	4
	Rs.		Rs.
N.—Public Debt incurred—		**N.—Public Debt discharged—**	
Floating Debt	9,10,84,862	Floating Debt	2,56,01,996
Loans from the Central Government	21,07,39,131	Loans from the Central Government	1,48,87,786
Total ..	30,18,23,993	Total ..	4,04,89,782
O.—Unfunded Debt incurred—		**O.—Unfunded Debt discharged—**	
State Provident Funds	1,11,39,650	State Provident Funds..	51,13,407
Total ..	1,11,39,650	Total ..	51,13,407
P.—Deposits and Advances—		**P.—Deposits and Advances—**	
Deposits not bearing Interest—		*Deposits not bearing Interest—*	
Appropriation for Reduction or Avoidance of Debt—		Deposits of Local Funds	3,80,12,166
Sinking Funds	16,68,000	Civil Deposits	6,30,81,283
Depreciation Reserve Fund—Electricity. ..	7,77,000		

Depreciation Reserve Fund-Government presses ..	3,02,000
Deposits of Local Funds	3,71,40,312
Civil Deposits	8,56,37,275
Other Accounts—	
Subvention from the Central Road Funds ..	16,23,428
Subvention from the Fund for Rehabilitation of displaced persons	60,00,000
Subvention from the Fund for Roads of National Importance	20,25,000
Deposit Account of grants made by the Central Government for Social Uplift Schemes... ..	50,74,000
Deposit Account of grants from the Central Government for Grow More Food Campaign. ..	61,10,284
Deposit Account of grants from the Central Government for construction of Storage Godowns ..	64,00,000
Advances not bearing Interest—	
Advances Repayable	84,29,852
Permanent Advances	4,864
Accounts with the State Bank	13,481
Accounts with the Government of Burma	40,831
Accounts with the Government of India	2,936

Other Accounts—	
Subvention from the Fund for Roads of National Importance	20,25,000
Subvention from the Fund for Rehabilitation of displaced persons	1,88,578
Deposit Account of grants made by the Central Government for Social Uplift Schemes ..	50,12,227
Deposit Account of grants from the Central Government for Flood Relief Measures ..	8,61,837
Deposit Account of grants by the Central Government for Social Welfare Schemes ..	36,805
Deposit Account of grants from the Central Government for Grow More Food Campaign	20,00,344
Doposit Account of grants from the Central Government for construction of Storage Godowns	1,02,42,670

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concld.*

Heads of Receipts.	Actuals for 1957-58.	Heads of Disbursements.	Actuals for 1957-58.
1	2	3	4
	Rs.		Rs.
Suspense—		*Advances not bearing Interest—*	
Suspense Accounts	5,11,38,483	Advances Repayable	91,15,377
Cheques and Bills	15,27,27,987	Permanent Advances	2,343
Departmental and Similar Accounts	38,49,518	Accouuts with the State Bank	19,100
Miscellaneous—		Accounts with the Government of Burma ..	1,18,437
Government Account	—7,07,340	Accounts with the Government of India ..	31,436
		Suspense—	
		Suspense Accounts	2,49,75,093
		Cheques and Bills	15,42,64,908
Total ..	36,82,57,911	Deparmental and Similar Accounts	42,36,918
		Total ..	31,42,24,522
R.—Loans and Advances by Provincial Governments—		**R.—Loans and Advances by Provincial Governments—**	
Loans to Municipalities, Port Funds, etc. ..	73,35,883		
Loans to Government Servants	5,58,127	Loans to Municipalities, Port Funds, etc. ..	2,77,37,676
		Loans to Government Servants	7,46,211
Total ..	78,94,010	Total ..	2,84,83,887

Receipts	Amount	Disbursements	Amount
S—Remittances—		**S.—Remittances—**	
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller	48,47,13,695	Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller	50,10,74,339
State Bank of Pakistan Remittances	17,87,52,089	State Bank of Pakistan Remittances	16,91,21,280
Adjusting Account between Central and Provincial Governments.	3,39,66,666	Adjusting Account between Central and Provincial Governments	2,79,98,026
Inter-Provincial Suspense Account	1,18,362	Inter-Provincial Suspense Account	1,64,621
Total ..	69,75,50,812	Total ..	69,83,58,257
Total Receipts under Debt, Deposit and Remittance heads	1,38,66,66,376	Total Disbursements under Debt, Deposit and Remittance heads	1,08,66,69,855
Total Revenue as per Account No. 2 of Part A ..	31,41,25,843	Total Expenditure as per Account No. 2 of Part A	56,02,21,512
Total Receipts ..	1,70,07,92,219	Total Disbursements ..	1,64,68,91,367
V—(Opening) Cash Balance—		**V.—(Closing) Cash Balance—**	
Cash in Treasuries	50,52,508	Cash in Treasuries	40,70,318
Deposits with the State Bank	—11,99,59,394	Deposits with the State Bank	—6,57,58,219
Remittances in Transit	—7,32,186	Remittances in Transit	—50,319
Total ..	—11,56,39,072	Total ...	—6,17,38,220
Grand Total ..	1,58,51,53,147	Grand Total ..	1,58,51,53,147

No.2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1957-58 AND OTHER PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

	Opening Balance on 15th August, 1947(a).	Balance on 31st March, 1957 (post-partition).	Balance on 31st March, 1958 (post-partition).	Increase (+) Decrease(—) in the year ended on 31st March. 1958.	To end of 31st March, 1958 (Inclusive of pre-partition)(b).
1	2	3	4	5	6
Capital and other Expenditure—	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Capital Expenditure—					
Commercial Departments—					
Irrigation	..	13,42,72,753 Dr.	18,63,74,012 Dr.	+5,21,01,259	18,63,74,012 Dr.
Electricity Schemes	..	2,50,32,060 Dr.	3,58,83,572 Dr.	+1,08,51,512	3,58,83,572 Dr.
Other Commercial Departments and undertakings	..	54,32,114 Dr.	54,32,375 Dr.	+261	54,32,375 Dr.
Total Commercial Departments ..	..	16,47,36,927 Dr.	22,76,89,959 Dr.	+6,29,53,032	22,76,89,959 Dr.
Other Departments—					
Agricultural Schemes	..	1,56,82,272 Dr.	2,91,48,102 Dr.	+1,34,65,830	2,91,48,102 Dr.
Industrial Schemes	..	1,00,49,093 Dr.	1,41,87,583 Dr.	+41,38,490	1,41,87,583 Dr.
Other Accounts	..	37,29,65,958 Dr.	57,63,13,781 Dr.	+20,33,47,823	57,63,13,781 Dr.
Total other Departments ..	..	39,86,97,323 Dr.	61,96,49,466 Dr.	+22,09,52,143	61,96,49,466 Dr.
Total Capital Expenditure ..	..	56,34,34,250 Dr.	84,73,39,425 Dr.	+28,39,05,175	84,73,39,425 Dr.
2. Loans and Advances—					
Loan to Municipalities, Port Funds, etc.	2,46,12,344 Dr.	8,15,12,939 Dr.	10,19,14,732 Dr.	+2,04,01,793	12,65,27,076 Dr.
Loans to Government Servants ..	19,081 Dr.	21,88,441 Dr.	23,76,525 Dr.	+1,88,084	23,95,606 Dr.
Total Loans and Advances ..	2,46,31,425 Dr.	8,37,01,380 Dr.	10,42,91,257 Dr.	+2,05,89,877	12,89,22,682 Dr.
Total Capital and other Expenditure	2,46,31,425 Dr.	64,71,35,630 Dr.	95,16,30,682 Dr.	+30,44,95,052	97,62,62,107 Dr.

3. *Deduct*—Contributions from Capital Expenditure—	..	..	..	..	..
Net Capital and other expenditure (outside the Revenue Account).	2,46,31,425 Dr.	64,71,35,630 Dr.	95,16,30,682 Dr.	+30,44,95,052	97,62,62,107 Dr.
Principal Sources of Funds—					
1.—Debt—					
Permanent Debt	..	3,34,14,700 Cr.	3,34,14,700 Cr.	..	3,34,14,700 Cr.
Floating Debt	2,00,00,000 Cr.	1,99,88,008 Cr.	8,54,70,874 Cr.	+6,54,82,866	10,54,70,874 Cr.
Loans from the Central Government	3,34,57,730 Cr.	61,65,55,180 Cr.	81,24,06,525 Cr.	+19,58,51,345	84,58,64,255 Cr.
Unfunded Debt	2,04,14,454 Cr.	1,74,07,814 Cr.	2,34,34,057 Cr.	+60,26,243	4,38,48,511 Cr.
Total outstanding Debt ..	7,38,72,184 Cr.	68,73,65,702 Cr.	95,47,26,156 Cr.	+26,73,60,454	1,02,85,98,340 Cr.
2.—Sinking Funds and Reserve Funds ..	..	6,02,73,640 Cr.	6,30,20,640 Cr.	+27,47,000	6,30,20,640 Cr.
3.—Net Balance under deposits, Advances, etc., other than those shown separately	3,09,76,016 Cr.	4,32,66,703 Cr.	9,52,60,432 Cr.	+5,19,93,729	12,62,36,448 Cr.
4.—Remittances	..	8,46,95,614 Dr.	8,55,03,059 Dr.	—8,07,445	8,55,03,059 Dr.
Total Debt and other Obligations ..	10,48,48,200 Cr.	70,62,10,431 Cr.	1,02,75,04,169 Cr.	+32,12,93,738	1,13,23,52,369 Cr.
5.—*Deduct*—Cash Balance	38,39,055*Dr.	—11,94,78,127 Dr.	—6,55,77,275 Dr.	+5,39,00,852	—6,17,38,220 Dr.
Net Provision of Funds ..	10,10,09,145 Cr.	82,56,88,558 Cr.	1,09,30,81,444 Cr.	+26,73,92,886	1,19,40,90,589 Cr. (C)

(a) As the pre-partition accounts have not been closed, the figures in column 2 are provisional and subject to modification.

(b) The figures of Capital Expenditure to end of 14th August, 1947, have not yet been finally determined. The figures in column 6 do not, therefore, represent the exact capital outlay to end of 31st March, 1958.

(c) This includes pre-partition balance of Rs.10,10,09,145 Cr. as per column 2 and, therefore, for purposes of comparison of the post-partition figures the net provision of funds may be taken as Rs.1,09,30,81,444 Cr. as in column 4.

Note 1.—This statement is not a complete balance sheet but it gives a fairly accurate presentation of the changes in the financial position of the Government. The amount entered as capital debited to Commercial Departments includes all actual outlay in those Departments provided from Government sources, whether financed from loans raised by Government or otherwise. Besides the account of Public Debt, the statement includes an account of all other sources apart from revenue from which Capital and other disbursements outside the Revenue Accounts are financed.

**Note 2.*—The difference of Rs.32,246 between the opening cash balance on 1st April, 1957 and the closing cash balance on 31st March, 1957 is due to the exclusion of the pre-partition balance relating to the Karimganj Sub-treasury.

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC. DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of debt.	Amount on 1st April, 1957 (a)	Additions during the year.	Discharges during the year	Amount on 31st March, 1958.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
1.—Permanent Debt	3,34,14,700	..	..	3,34,14,700
2.—Floating Debt—				
(a) Treasury Bills	2,00,00,000	..	..	2,00,00,000
(b) Other Floating Loans—				
(*i*) Ways and Means Advances..	26,00,000	1,04,00,000	1,04,00,000	26,00,000
(*ii*) Cash Credit Advances from the Bank.	1,73,88,008	8,06,84,862	1,52,01,996	8,28,70,874
3.—Loans from the Central Government.	65,00,12,910	21,07,39,131	1,48,87,786	84,58,64,255
Total Public Debt ..	72,34,15,618	30,18,23,993	4,04,89,782	98,47,49,829
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund ..	3,66,17,428	1,09,14,892	50,15,177	4,25,17,143
I. C. S. Provident Fund ..	43,068	..	..	43,068
I. C. S. (N. E. M) Provident Fund	21,054	..	..	21,054
Contributory Provident Fund ..	11,40,718	2,24,758	98,230	12,67,246
Total Unfunded Debt ..	3,78,22,268	1,11,39,650	51,13,407	4,38,48,511
Total Debt and other Interest bearing obligations.	76,12,37,886	31,29,63,643	4,56,03,189	1,02,85,98,340

(a) Includes the opening balances of Rs.5,34,57,730 (Cr.) and Rs.2,04,14,454 (Cr.) under heads I and II respectively on the 15th August, 1947, which have been adopted provisionally and are subject to modification.

NO. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS

I.—Sinking Fund 3½ per cent. East Bengal, Loan 1960.

	Rs.		Rs.
Balance on 1st April, 1957 ..	26,00,000		
Amount appropriated from Revenue.	*10,00,000	Balance on 31st March, 1958..	36,00,000
Total ..	36,00,000	Total ..	36,00,000

*The amount has been credited to the Fund by Debit to the head "23.—Appropriation for Reduction or Avoidance of Debt".

II.—Depreciation Fund, 3½ per cent. East Bengal, Loan 1960.

	Rs.		Rs.
Balance on 1st April, 1957 ..	20,04,000		
Amount appropriated from Revenue.	*6,68,000	Balance on 31st March, 1958..	26,72,000
Total ..	26,72,000	Total ..	26,72,000

*The amount has been credited to the Fund by Debit to the head "23.—Appropriation for Reduction or Avoidance of Debt".

III.—Sinking Fund for Loans from the Central Government.

	Rs.		Rs.
Balance on 1st April, 1957 ..	5,30,94,640	Balance on 31st March, 1958..	5,30,94,640
Total ..	5,30,94,640	Total ..	5,30,94,640

IV.—Depreciation Reserve Fund—Electricity.

	Rs.		Rs.
Balance on 1st April, 1957 ..	13,32,000	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from Revenue.	*7,77,000	Balance on 31st March, 1958..	21,09,000
Total ..	21,09,000	Total ..	21,09,000

*The amount has been credited to the Fund by Debit to the head "XLI.—Receipts from Electricity Schemes—*Deduct*—Working Expenses".

NO. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

V.—Depreciation Reserve Fund—Government Presses.

	Rs.		Rs.
Balance on 1st April, 1957 ..	12,43,000		
Amount appropriated from Revenue.	*3,02,000	Balance on 31st March, 1958..	15,45,000
Total ..	15,45,000	Total ..	15,45,000

*The amount has been credidted to the Fund by Debit to the head "56.—Stationery and Printing—Government Presses".

VI.—Subventions from the Central Road Fund.

	Rs.		Rs.
Balance on 1st April, 1957 ..	3,45,737		
Amount alloted from the Central Road Fund.	16,23,428	Balance on 31st March, 1958..	19,69,165
Total ..	19,69,165	Total ..	19,69,165

*The amount has been credited to the Deposit Account direct by Debit to the Central Government.

VII.—Subventions from the Fund for Rehabilitation of displaced persons.

			Rs.
Balance on 1st April, 1957 ..	30,51,787	Amount of expenditure during the year.	1,88,578*
Amount alloted from the Special Fund.	†60,00,000	Balance on 31st March, 1958 ..	88,63,209
Total ..	90,51,787	Total ..	90,51,787

†The amount has been credited to the Deposit Account direct by Debit to the Central Government.

*The expenditure booked under the minor head "Miscellaneous and unforeseen charges" subordinate to Major head "57—Miscellaneous".

VIII.—Deposit Account of grants made by the Central Government for Social Uplift Schemes.

	Rs.		Rs.
Balance on 1st April, 1957 ..	1,62,96,374	Amount expended on the approved scheme.	50,12,227*
Amount contributed by the Central Government.	†50,74,000	Balance on 31st March, 1958 ..	1,63,58,147
Total ..	2,13,70,374	Total ..	2,13,70,374

†The amount has been credited to Deposit Account direct by Debit to the Central Government.

*Expenditure was booked under the following heads:—

63-B—Development, (East Pakistan).

	Rs.
F—Education	29,14,803
G—Medical	16,88,170
H—Public Health	3,89,731
N—Miscellaneous	19,523
Total ..	50,12,227

NO. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

IX.—Deposit Account of the grant by Central Government for Grow More Food Campaign.

	Rs.		Rs.
Balance on 1st April, 1957 ..	43,42,555	Amount expended on the approved scheme.	20,00,344†
Amount contributed by the Central Government.	*61,10,284	Balance on 31st March, 1958 ..	84,52,495
Total ..	1,04,52,839	Total ..	1,04,52,839

*The amount has been credited to the Deposit Account direct by Debit to the Central Government.

†The amount has been booked under the following heads:—

71.—Capital Outlay on Schemes of Agricultural Imporvement and Research –

	Rs.
Other Schemes—	
(1) Distribution of Organic manure (bone meal)	10,033
(2) Plant Protection Scheme	56,308
(3) Construction of 8 big godowns	54,302
(4) Establishment of 5 Agricultural Schools	3,21,436
(5) Construction of 30 Pontoons, etc.	33,059
(6) Agricultural Stores	2,02,902
Total—Other Schemes ..	6,78,040
Veterinary Schemes—	
(1) Artificial Insemination Centre	1,62,654
(2) Establishment of Veterinary Medical Store	23,030
(3) Poultry Farm	1,00,588
(4) Prevention, Control and Eradication of Infectious diseases of Livestocks ..	8,176
Total—Veterinary Schemes. ..	2,94,448
Fishery Schemes—	
(1) Mechanisation of Fish Boat in East Pakistan	174
(2) Production of More Fish in East Pakistan	19,500
(3) Procurement of fishing equipment in East Pakistan	2,90,447
(4) Expansion of fish net making Industry in East Pakistan	1,482
Total—Fishery Schemes ..	3,11,603
Grand total under 71—Capital Outlay, etc. ..	12,84,091

Contra entries on account of Central grant have been booked under the detailed heads "*Deduct*—Charges recoverable from the Central Government " under each minor head. The expenditure under the major head "71—Capital Outlay, etc". of Part A of the compilation, therefore, represents net expenditure under the head.

	Rs.
68.—Construction, etc.—	
B—Navigation, Embankment and Drainage Works—	
Productive	5,74,503
81.—Capital Account of Civil Works outside the Revenue Account (original works)— Buildings (Agriculture)	1,41,750
Grand total ..	20,00,344

NO. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*concld.*

X.—Deposit Account of grants from the Central Government for the Development of Agriculture.

	Rs.		Rs.
Balance on 1st April, 1957 ..	29,04,405	Balance on 31st March, 1958 ..	29,04,405
Total ..	29,04,405	Total ..	29,04,405

XI.—Deposit Account of grants from the Central Government for the construction of Storage Godowns

	Rs.		Rs.
Balance on 1st April, 1957 ..	65,40,341	Amount expended on the approved scheme.	1,02,42,670
Amount contributed by the Central Government.	*64,00,000	Balance on 31st March, 1958 ..	26,97,671
Total ..	1,29,40,341	Total ..	1,29,40,341

*The amount has been credited to the Deposit Account direct by Debit to the Central Government. Expenditure has been booked under 85-A.—Capital Outlay, etc—Construction of new storage godowns.

XII.—Deposit Account of grants from the Central Government for Flood Relief Measures.

	Rs.		Rs.
Balance on 1st April, 1957 ..	2,00,47,771	Amount expended on the approved scheme.	8,61,837*
Amount contributed by the Central Government.	..	Balance on 31st March, 1958 ..	1,91,85,934
Total ..	2,00,47,771	Total ..	2,00,47,771

*Expenditure has been booked under the following heads:—

	Rs.
54—Famine—A—Famine Relief—Salaries and Establishment	1,11,392
54—Famine—A—Famine Relief—Gratuitous Relief	7,50,445
Total ..	8,61,837

XIII.—Deposit Account of grant made by the Central Government for Social Welfare Schemes.

	Rs.		Rs.
Balance on 1st April, 1957 ..	75,000	Amount expended on the approved scheme.	36,805*
Amount contributed by the Central Government.	..	Balance on 31st March, 1958 ..	38,195
Total ..	75,000	Total ..	75,000

*Expenditure was incurred under the Minor head "H-Public Health—General" subordinate to the Major head "63-B—Development".

XIV.—Deposit Account of grants made by Pakistan Food and Agricultural Council.

	Rs.		Rs.
Balance on 1st April, 1957 ..	19,837	Balance on 31st March, 1958 ..	19,837
Total ..	19,837	Total ..	19,837

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Account.	Balance on 1st April, 1957 (a).	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1958.	Interest received and credited to Revenue.
1	2	3	4	5	6	7
Loans to Municipalities, Port Funds, etc.—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities	18,33,694	21,148	18,54,842	80,252	17,74,590	53,858
Loans to District and other Local Fund Committees.	11,87,579	6,00,000	17,87,579	3,27,293	14,60,286	..
Loans to Land holders and other Notabilities	8,04,562	..	8,04,562	..	8,04,562	..
Advances to Cultivators	3,91,96,237	12,17,906	4,04,14,143	17,71,043	3,86,43,100	1,52,644
Advances under Special Laws	56,04,582	4,89,429	60,94,011	553	60,93,458	..
Miscellaneous Loans and Advances ..	5,74,98,629	2,54,09,193	8,29,07,822	51,56,742	7,77,51,080	4,80,052
Total ..	10,61,25,283	2,77,37,676	13,38,62,959	73,35,883	12,65,27,076	6,86,554
Loans to Government Servants—						
House building Advances	20,41,424	4,43,429	24,84,853	4,25,018	20,59,835	45,486
Advances for the purchase of Motor Conveyances.	1,43,696	2,88,650	4,32,346	1,13,655	3,18,691	~~9,901~~ 4,527
Advances for the purchase of other Conveyances	22,402	14,132	36,534	19,454	17,080	..
Total ..	22,07,522	7,46,211	29,53,733	5,58,127	23,95,606	~~49,387~~ 50,013
Grand Total ..	10,83,32,805	2,84,83,887	13,68,16,692	78,94,010	12,89,22,682	~~7,35,941~~ 7,36,567

(a) It includes the provisional opening balance of Rs.2,46,31,425 which has been adopted provisionally on 15th August, 1947, and is subject to modification.

APPENDIX A.

Statement showing details of commitments referred to in paragraph 11 of part A of the Report (page 28)

(Figures are in thousands of rupees.)

Major Head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimate.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—					
(1) Productive.					
Miscellaneous Irrigation Schemes—					
1. Karnafuli Multipurpose Project	18,28,00	*23,19 7,86,02	2,65,92	7,52,87	18,28,00
2. Ganges-Kobadak Project (Survey)	(*b*)54,00	46,70	18,12	—10,82(c)	54,00
3. Ganges-Kobadak Project (1st Phase)	15,70,00	1,15,01	51,24	14,03,75	15,70,00
4. Teesta Sub-Project	16,36	9,26	6,51	59	16,36
5. Teesta Main Project	(*a*)	2,36	4,86	..	7,22
6. Drainage from Jahanabad-Tesopara to Baruai River, Rajshahi.	1,10	94	..	16	1,10
7. Re-excavation of canals in Bisha Union in P. S. Atrai, Rajshahi.	1,04	50	..	54	1,04
8. Re-excavation of drainage Channel from Ghugudanga and Baragram beels to the river Ichamati, Pabna.	2,57	1,16	19	1,22	2,57
9. Contour Survey of Mymensingh, Eastern and Major Divisions.	37,00	20,19	95	15,86	37,00
10. Collection of Hydrological data of the Principal rivers of South Eastern Circle.	2,75	2,25	20	30	2,75
11. Re-excavation of Katakhali Khal and Jubilee Channel, Munshiganj, Dacca.	2,55	97	..	1,58	2,55
12. Re-excavation of a khal from Karka beel to Dhasani, river, Mymensingh.	1,69	90	1	78	1,69
13. Re-excavation of a khal from Baligaon to Mokamkhola, Dacca.	1,24	86	..	38	1,24
14. Re-excavation of a Drainage channel for beels Dikshi, Pabna.	1,69	..	3	1,66	1,69
15. Reclamation of a land near Itkhola, Sylhet ..	4,98	..	..	4,98	4,98
16. Excavation of a short cut for prevention of erosion of Hospital and Girls University Colony at Mirzapur by the Bangshi river, Mymensingh.	1,79	..	2	1,77	1,79
17. Construction of ring bund around Iswarganj Town, Mymensingh.	1,06	..	..	1,06	1,06
18. Construction of second retired line covering the branches in the Brahmapur Bhawaniganj Embankment, Noakhali.	3,23	78	1,86	59	3,23
19. Re-excavation of Fatikar Khal, Police-station Nagakanda, Faridpur.	2,78	4	94	1,80	2,78
20. Special repairs to locks and sluices along the Madaripur beel route, Faridpur.	2,33	..	88	1,45	2,33
21. Special repairs to southern Embankment along the Madaripur beel route, Faridpur.	3,88	38	1,76	1,74	3,88

*Booked under the head "72—Capital Outlay, etc."

(*a*) Estimates not yet sanctioned.

(*c*) Excess over estimates.

APPENDIX A—*contd.*

Statement showing the details of commitments referred to in paragraph II of part A of the Report (page 28).

(Figures are in thousands of rupees).

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimate.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
Miscellaneous Irrigation Schemes—concld.					
22. Re-excavation of Chowlakati-Chakhar-Wazirpur-Bharani Khal, Bakerganj.	1,66	..	38	1,28	1,66
23. Improvement of Mahalanga beel, Chittagong ..	2,00	..	22	1,78	2,00
24. Umikhali-Rajarkar and Sandia Drainage Scheme, Chittagong.	4,58	..	59	3,99	4,58
25. Modia and other beels drainage Scheme, Jessore ..	3,75	..	43	3,32	3,75
26. Flood Control Survey work in Rangpur District ..	(a)	..	1,89	..	1,89
27. Protection of Dewanganj Bazar from erosion of Brahmaputra river, Mymensingh.	1,63	..	1,09	54	1,63
28. Resuscitation of Bangshi river, Dacca	17,77	..	9,53	8,24	17,77
29. Improvement of drainage system of Kashba-Majail Union Board, Faridpur.	1,07	4	67	36	1,07
30. Improvement of Chinakuri, Tarafur and Chitli beels, Mymensingh.	9,92	23	3,81	5,88	9,92
31. Re-excavation of a khal from Mograpara to Narayanganj, Dacca.	4,74	1,17	53	3,04	4,74
Grow More Food Schemes.					
32. Drainage of Panchanalla and Koya beels, Rangpur	2,98	2,53	50	—5(c)	2,98
33. Pathra bundh, Dinajpur	2,49	2,04	29	16	2,49
34. Re-excavation of a drainage channel for Chalan beel area, Pabna.	1,45	1,32	..	13	1,45
35. Drainage of Chinadanga and Santal beels, Rajshahi and Pabna.	3,04	1,00	21	1,83	3,04
36. Drainage of Barabila and other beels in Jhenidah and Magura, Jessore.	5,04	4,00	85	19	5,04
37. Resuscitation of dead and dying rivers in Noakahli	5,73	2,82	1,58	1,33	5,73
38. Construction of Sewer for diverting existing course of Feni river near Char Sonapur, Noakhali.	(a)	1,35	63	..	1,98
39. Re-excavation of Bhaduria Khal, Bakerganj ..	2,01	2,66	47	—1,12(c)	2,01
40. Canalising the Balugram-Tentulia Khal, Faridpur	7,72	..	..	7,72	7,72
41. Re-excavation of a channel from river Karotoya at Talgachi to the river Gohala at Patazia, Pabna.	1,05	77	..	28	1,05
42. Construction of an embankment in extension of Schedule 'D Embankment No. 56-B at Sonakandi, Rajshahi.	1,42	1,22	..	20	1,42
43. Re-excavation of Kunia and other Khals Faridpur	1,67	1,43	..	24	1,67
44. Reclamation of Nimaichara and other adjacent beels, Pabna.	11,71	12,36	20	—85(c)	11,71
45. Re-excavation of Gobakhali Khal, in Police-station Jamalpur, Mymensingh.	3,91	92	..	2,99	3,91
46. Short circuiting the loops of the Surma river from village Gopal to Jurigaon, Sylhet,	5,46	3,79	10	1,57	5,46

(*a*) Estimates not yet sanctioned.

(*c*) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of part A of the Report (page 28).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimate.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
Grow More Food Schemes—contd.					
47. Short circuiting the Kushiara river from Dighalbag to Inathganj, Sylhet.	4,95	3,51	..	1,44	4,95
48. Construction of an embankment from Hungerbanga beel to Dattapara for protection of crops in Sujatpur, Sylhet.	2,20	1,46	..	74	2,20
49. Re-excavation of a drainage channel through village Rouha, Mymensingh.	2,08	1	..	2,07	2,08
50. Chinadi beel drainage scheme, Dacca	1,01	58	16	27	1,01
51. Re-excavation of a khal for drainage of Boral beel, Mymeningh.	1,37	70	12	55	1,37
52. Improvement of drainage and flushing of the beel Slungi and other sister beels, Mymensingh.	1,08	48	..	60	1,08
53. Excavation of a drainage channel from Khama to the Brahmaputra river and construction of drainage *cum*-regulator across the D.B. Road, Mymensingh.	2,06	..	..	2,06	2,06
54. Re-excavation of Namoitkhari Khal, Singra, Rajshahi	2,27	16	27	1,84	2,27
55. Construction of Kumarnai bank in police-station Gaibandha, Rangpur.	1,50	41	79	30	1,50
56. Re-excavation of Mollar Khal in police-station Mollahat, Khulna.	1,03	11	27	65	1,03
57. Re-excavation of Khodar Khal for the drainage of Soktail beel in police-station Gopalgonj, Faridpur.	1,22	13	13	96	1,22
58. Re-excavation of Sachia-Mithakur Khal in Police-station Nazirpur, Bakerganj.	2,41	33	17	1,91	2,41
59. Re-excavation of channel from Chouter-Mahishagari beels to the river Jamuna in Police-station Dhunat, Bogra.	2,72	9	9	2,54	2,72
60. Construction of flood embankment for Gobnakhali beel in Police-station Asanuni and Khaligonj, Khulna.	3,19	31	3,66	—78(b)	3,19
61. Construction of a regulator at the mouth of Bhatiapara Khal in Police-station Kasiani, Faridpur.	1,06	50	3	53	1,06
62. Improvement of a khal between Bhanga and Fatepur, Faridpur.	1,39	1,11	..	28	1,39
63. Tarpur Danra scheme in Police-station Natore, Rajshahi.	2,03	56	34	1,13	2,03
64. Re-excavation of Manpasha Latinshar Khal in Police-station Jhalakati, Bakerganj.	1,34	33	29	72	1,34
65. Deolia Dukhao beel drainage scheme, Rangpur ..	3,18	51	1,04	1,63	3,18
66. Re-excavation of Kushiamora-Kathiar Khal in Police-station Nagarkanda, Faridpur.	3,27	80	52	1,95	3,27
67. Conservation of earthen bunds at Ratnagar, Bhanga and Pobitra Bhanga, Sylhet.	1,19	49	45	25	1,19
68. Re-excavation of Fulkikhal and other connected channels, Mymensingh.	1,49	7	10	1,32	1,49

(b) Revised estimates awaited.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of part A of the Report (page 28).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimate.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
Grow More Food Schemes—concld.					
69. Prevention of floods in Feni Sub-division ..	39,00	2,88	3,79	32,33	39,00
70. Canalising Balugram-Tentulia Khal, Faridpur ..	14,42	11,57	64	2,21	14,42
71. Reclamation of Arial beel, Dacca	28,80	7,61	18,19	3,00	28,80
72. Improvement of Alaipur Khal, Khulna	5,64	67	2,07	2,90	5,64
73. Construction of a regulator look over Goridaha Khal and re-excavation of certain khals, Faridpur	8,81	71	1,75	6,35	8,81
74. Reclamation of land near Itakhola, Sylhet. ..	4,99	2,21	1,33	1,45	4,99
75. Drainage of Pyrangul Pargana, Sylhet	7,13	27	3,19	3,67	7,13
76. Short-circuiting the river Surma near Kalu Rakha, Sylhet.	3,66	13	25	3,28	3,66
77. Re-excavation of channel for drainage of Basherpata kole, Pabna.	1,73	51	10	1,12	1,73
78. Re-excavation of a khal from Tongi beel to Kachanatia river, Mymensingh.	(a)	4	91	..	95
79. Re-excavation of a khal in Monza Banal, Dacca ..	(a)	12	26	..	38
80. Excavation and re-excavation of khals for drainage of the beel areas under Pathakhta Union, Mymensingh.	(a)	..	1	..	1
81. Improvement of Naragati Khal, Jessore	(a)	..	1,56	..	1,56
82. Excavation of a khal for drainage of Sapati Haur, Sylhet	(a)	..	1,53	..	1,53
83. Serala Chalunia beel scheme, Rangpur	(a)	5	95	..	1,00
84. Reclamation of Kamchan beel, Dinajpur ..	(a)	10	42	..	52
85. Re-excavation of Mirgi Khal, Faridpur	(a)	61	1,67	..	2,28
86. Improvement of drainage system of Kasba-Majail Union, Faridpur.	(a)	..	..	..	..
87. Re-excavation of drainage channel from Barria-Khola, Kamarganj and Amlati beels to Naroda river, Rajshahi.	(a)	11	96	..	1,07
88. Re-excavation of a channel from Saidpur to Bidirpur in Police-station Puthia, Rajshahi.	(a)	52	85	..	1,37
89. Hashing and drainage scheme for the Jalka beel, Pabna.	(a)	..	..	..	..
90. Cherulia-Pachulia Khal scheme, Bogra ..	(a)	..	35	..	35
91. Flood preventive scheme in Akhaura Union, Tippera	(a)	..	85	..	85
92. Re-excavation of Mirgi river and reclamation of Baisha and other beels in Police-station Sreebardi, Mymensingh.	(a)	1	2,37	..	2,38
93. Improvement of waterways route from Narayangnaj to Chalna.	1,61,01	..	49	1,60,52	1,61,01
94. Cross bundh over Meghna channel at site East of Bhawaniganj and West of Daserhat, Police-station, Lakshmipur, Noakhali.	(a)	..	8,67	..	8,67

(a) Estimates not yet sanctioned.

APPENDIX A—*contd.*

Statement showing the details of commitments referred to in paragraph 11 of part A of the Report (page 28.)

(Figures are in thousands of rupees).

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimate.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
(2) Unproductive.					
Flood Control Schemes.					
95. Extension of Kalapani Embankment, Rangpur ..	13,30	7,13	2,43	3,74	13,30
96. Gaibandha Protection Scheme, Rangpur ..	2,50	63	42	1,45	2,50
97. Comprehensive Drainage Scheme for Faridpur District (1st phase).	[4,35,00	5,68	16,72	4,12,60	4,35,00
98. Pilot project for afforestation	1,60	5	68	87	1,60
99. Raised platforms in Rural Areas	3,70	3,51	1,77	—1,48(c)	3,80
100. Dredging the Gumti river, Tippera	97,49	12,15	9,25	76,09	97,49
101. Protection works for Serajganj Town, Pabna ..	(a)	..	..	..	..
102. Improvement and canalisation of the old course of the Brahmaputra river, Mymensingh.	(a)	..	..	..	..
103. Protection works of Dacca Town	(a)	..	..	..	..
104. Protection works of Faridpur Town	(a)	..	..	..	..
105. Escapes and diversion channel from the Gumti river in Tippera.	(a)	..	..	..	..
106. Strengthening the Gumti Embankment, Tippera ..	32,86	9,13	7,08	16,65	32,86
107. Flood Control in Daldah Basin	(a)	..	..	..	..
108. Flood Control in Mahudi Basin	(a)	..	..	..	..
109. Flood Control in Dakatia	(a)	..	..	..	..
110. Marginal ebmbankment along with the right bank of Sukti river, Sylhet.	22,04	7,24	9,83	4,97	22,04
111. Improvement of water logged area between Surma and Kushiyara river east of Railway line, Sylhet.	(a)	..	..	..	..
112. Drainage of Mane River Basin, Sylhet	(a)	..	..	..	..
113. Minimising flood intensity of Khoai river, Sylhet ..	(a)	..	..	..	..
114. Resuscitation of Sakha Barrack, Sylhet ..	(a)	..	..	..	..
115. Extension of Surma Dyke, Sylhet	(a)	..	..	..	..
116. Improvement of Ghingur river in police-station Barichang, Tippera.	71,78	10,79	7,51	53,48	71,78
117. Construction of flood embankment along with right bank of Jamuna from Gaibandha Town to Kurigram.	(a)	..	1,59	..	1,59
118. Ghatakata-Dariapur-Jagannath Embankment, Rajshahi.	(a)	..	..	..	..
119. Kurigram Protection Scheme, Rangpur ..	(a)	1,67	..	..	1,67
120. Improvement of old Dakatia and little Feni river, Tippera and Noakhali.	2,44,26	17,96	1,64	2,24,66	2,44,26
121. Re-excavation of Barguni Khal from Arakan road to Chamandaria Khal in police-station Patiya, Chittagong.	(a)	..	13	..	13

(*a*) Estimates not yet sanctioned.

(c) Excess over Estimate.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of part A of the Report (page 28)

(Figures are in thousands of rupees)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimate.	Total expenditure estimated cols (Cols. 3 to 5.)
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*concld.*					
Development Schemes financed from National Savings Allocation.					
122. Improvement of Humaipur Haor for Boro cultivation, Mymensingh.	3,43	7	97	2,39	3,43
123. Re-excavation of Hudra Khali Khal, Noakhali	2,61	..	62	1,99	2,61
124. Re-excavation of Pallibarra and other Khals, Faridpur.	2,37	..	56	1,81	2,37
Total 68.—Construction, etc. ..	48,89,01	11,67,94	5,00,25	32,64,32	49,32,51
80.—Town Development Schemes—					
125. Development of Industrial Area at Tejgaon ..	37,15	29,25	1,49	6,41	37,15
126. Development of Commercial and Business areas near Motijheel.	25,19	15,71	—92	10,40	25,19
127. Development of Private Residential area at Dhanmandai.	18,97	18,44	18,77	(c)	37,21
128. Nawabpur Road Extention and Shopping Centre, Dacca.	7,35	8,93	1,37	(c)	10,30
129. Development of an area for Provincial Police Head Quarters and Central Government Offices and staff quarters at Rajarbagh, Dacca.	35,27	29,66	4,72	89	35,27
130. Construction of a market near Azimpur Staff Colony	21,97	27,13	..	(c)	27,13
131. Re-alignment of Dilkhusa Road	6,76	1,39	—5	5,42	6,76
132. Re-alignment of Satmasjid Road	2,32	2,37	..	(c)	2,37
133. Development of Industrial area at Chittagong ..	32,38	30,55	—2	1,85	32,38
134. Development of Commercial area at Chittagong ..	29,77	22,45	—36	7,68	29,77
135. Development of Godown area at Chittagong ..	16,01	10,31	—1,14	6,84	16,01
136. Development of Residential area at Chittagong ..	7,58	12,09	1,06	(c)	13,15
137. Extention of Chittagong Development area and Development of 160 acres of land for officers and staff quarters of Central Government, etc.	80,37	28,70	4,01	47,66	80,37
138. Development of Private Tanneries, Dacca ..	3,79	1,58	55	1,66	3,79
139. Removal and reconstruction of Dacca Sporting Association and other playgrounds at Dacca.	3,71	2,97	..	74	3,71
140. Construction of staff quarters at Azimpura ..	(a)	..	6,41	..	6,41
141. Construction of staff quarters at Maghbazar ..	(a)	..	7,77	..	7,77
142. Construction of semi-permanent family quarters at Nilkhet.	(a)	..	3,36	..	3,36
143. Housing and Settlement Scheme at Dacca ..	(a)	..	2,19	..	2,19
Total 80.—Town Development Schemes ..	3,28,59	2,41,53	49,21	89,55	3,80,29
81.—Capital Account of Civil Works outside the Revenue Account.					
144. Additions and alterations to the Eden Buildings, including lightning conductors.	8,67	15,31	..	(c)	15,31
145. Construction of quarters for the accommodation of officers, staff, etc. at Dacca.	1,79,83	1,38,28	..	41,55	1,79,83

(a) Estimate not yet sanctioned.

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing the details of commitments referred to in paragraph 11 of part A of the Report (page 28.)

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimates.	Total expenditur estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
146. Construction of sheds for the Storage of Medical Stores at Tejgaon.	5,90	7,14	..	..	7,14
147. Hotel Shahbag, Dacca	52,50	46,68	13	5,69	52,50
148. Electrification of 100 roomed Government Hotel at Shahbagh.	2,50	4,29	..	(c)	4,29
149. Reorganisation of Sericulture section ..	8,01	..	..	8,01	8,01
150. Construction of Textile Institute at Tejgaon ..	20,00	27,62	..	(c)	27,62
151. Construction of East Bengal Tanning Institute at Hazaribagh.	8,19	6,90	..	1,29	8,19
152. Electrification of East Bengal Tanning Institute at Hazaribagh.	1,03	63	..	40	1,03
153. Construction of Ceramic Institute at Tejgaon ..	11,69	8,99	—30	3,00	11,69
154. East Bengal Government Press, at Tejgaon ..	41,57	35,63	—38	6,32	41,57
155. Raising of land at Begumganj for the District Head Quarters of Noakhali.	40,97	5,71	..	35,26	40,97
156. Extention of Dak Bungalow (Ramna Rest House), Dacca.	1,41	2,10	..	(c)	2,10
157. Road from Motijhil *via* Fakirapool, Purana Paltan, south of Trenching Ground upto Maghbazar.	4,10	..	..	4,10	4,10
158. Construction of Barracks for Government Employees, Kushtia.	1,03	1,00	..	3	1,03
159. Extention of the Law Court Building, Chittagong	6,10	5,27	..	83	6,10
160. Construction of a godown for the storage of materials, Dacca.	2,57	16	..	2,41	2,57
161. Electrification of 108 E-type flats, Azimpura ..	1,16	91	..	25	1,16
162. Construction of Workshop and Laboratory under Point IV Programme at Tejgaon.	(a)	3,23	4,47	..	7,70
163. Construction of Film Studio at Tejgaon ..	(a)	1,00	..	..	1,00
164. Central Polytechnic Institute at Tejgaon ..	34,26	30,90	15	3,21	34,26
165. Construction of Forms Stores and Publications building at Tejgaon, Dacca.	12,74	8	4,35	8,31	12,74
166. Opening of a Cement Concrete Block Making Factory, Dacca.	2,57	16	..	2,41	2,57
167. Construction of new Survey Institute Building at Mainamati, Tippera.	7,17	1,14	—96	6,99	7,17
168. Construction of staff quarters, attached to East Bengal Government Press, Tejgaon, Dacca.	44,31	—21	4,40	40,12	44,31
169. Extention of the Dak Bungalow, Chittagong ..	3,08	2,51	..	57	3,08
170. Acquisition of Commissioner's Bungalow, Chittagong	1,35	..	..	1,35	1,35
171. Construction of a new Police Hospital, Dacca ..	14,09	14,24	—6	(c)	14,18
172. Construction of three-storied barrack at Rajarbagh, Dacca for the accommodation of 400 constables.	11,64	9,90	—1	1,75	11,64
173. Construction of buildings for Police Lines, Kushtia	43,50	19	..	43,31	43,50
174. Construction of Nurses quarters attached to Dacca Medical College.	(a)	..	3,16	..	3,16

(a) Estimate not yet sanctioned.

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing the details of commitments referred to in paragraph 11 of part A of the Report (page 28.)

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimates.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimates.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
175. Construction of cabin and paying patients ward in Dacca Medical College.	(a)	..	1,14	..	1,14
176. Construction of hostel building for the Government College, Dacca.	(a)	..	13,64	...	13,64
177. Improvement of Sadar and Sub-divisional Hospitals	(a)	..	10,85	..	10,85
178. Extension of the T. B. Hospital Building ..	(a)	..	2,03	..	2,03
179. Construction of Eden Girls' College and Hostel buildings at Azimpura.	(a)	..	9,01	..	9,01
180. Construction of a new hostel building for the students of Engineering College, Dacca.	(a)	..	4,63	..	4,63
181. Electrification of the Mental Hospital, Pabna ..	(a)	..	1,41	..	1,41
182. Installation of Saw Mill near Kalurghat, Chittagong	(a)	..	1,65	..	1,65
183. Conversion of the Medical School into a Medical College, Rajshahi.	(a)	..	2,03	..	2,03
184. Store-Godown near Railway Siding, Chittagong ..	1,92	..	..	1,92	1,92
185. Construction of building for the office of the Director of Land Records and Surveys at Tejgaon, Dacca.	13,45	11,69	..	1,76	13,45
186. Godowns for storing materials, Chittagong ..	1,93	61	..	1,32	1,93
187. Construction of quarters for Readers and Lecturers of the Dacca University.	6,87	5,23	..	1,64	6,87
188. Construction of buildings for Botany, Biology and Zoology Departments of the Murari Chand College, Sylhet.	3,18	1,78	..	1,40	3,18
189. Acquisition of additional land and construction of buildings for accommodation of married and bachelor workers in connection with the expansion of Government Dockyard at Narayanganj.	7,59	89	..	6,70	7,59
190. Additions and alterations to the Jaganath Hall to convert it into East Bengal Legislative Assembly Hall.	2,79	3,52	..	(c)	3,52
191. Extension of the Circuit House (Block No. 8) including one garrage for 4 cars, one servant's quarter, one store room, etc. in the compound of Circuit House, Dacca.	1,49	1,35	..	14	1,49
192. Constructing barracks over the ground floor of 8 existing single men's barrack of Peelkhana, Dacca.	(b) 4,90	5,06	..	(c)	5,06
193. Light storey over the Fazlul Huq Muslim Hall, Dacca.	7,94	8,22	..	(c)	8,22
194. Light storey over the existing building of Dacca Hall, Dacca.	6,91	5,51	..	1,40	6,91
195. Dacca Engineering College	6,15	8,80	..	(c)	8,80
196. Aerial Survey of Chittagong	1,78	..	..	1,78	1,78
197. Dacca Medical College	(b) 2,00	11,12	..	(c)	11,12
198. Development of Cox's Bazar as a sea side resort ..	67,60	3,94	15	63,51	67,60

(a) Estimates not yet sanctsoned.

(b) Revised estimates awaited.

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of part A of the Report (page 28).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimate.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
199. Construction of semi-permanent Barracks at Plassey	(b) 4,00	17,55	..	(c)	17,55
200. Construction of quarters for the staff of the Communication and Buildings Department, Chittagong.	(b) 4,48	5,04	..	(c)	5,04
201. Extension of the Police Hospital, Sylhet ..	1,21	11	..	1,10	1,21
202. Development of Consulate Zone, Dacca ..	5,09	..	..	5,09	5,09
203. Establishment of Central Workshop at Chittagong	2,80	1,81	68	31	2,80
204. Construction of Chittagong-Rangamati Road (portion under Chittagong Division).	31,77	32,10	9,42	(c)	41,52
205. Store Godown near Railway, Chittagong ..	1,92	..	..	1,92	1,92
206. Improvement of Mymensingh-Haluaghat Road ..	75,14	44,69	4,51	25,94	75,14
207. Construction of bridges of Sylhet-Sunamganj ..	20,00	18,01	89	1,10	20,00
208. Improvement of Satkhira-Illishpur Road ..	9,29	11,27	1,51	(c)	12,78
209. Improvement of Begumganj-Dagan Bhuiya-Feni Road. ..	43,82	25,65	12,80	5,37	43,82
210. Improvement of Darsana-Jhibannagar Road, Kushtia	4,64	3,28	51	85	4,64
211. Improvement of Tentulia-Boda-Panchagarh Road, Dinajpur.	21,15	9,52	1,17	10,46	21,15
212. Improvement of Mirzapur-Joydebpur Road ..	1,70,96	98,08	27,27	45,61	1,70,96
213. Construction of Road from Ramgarh to Dhoom, Chittagong.	16,66	14,72	..	1,94	16,66
214. Perozpur-Hularhat Road	6,36	5,90	—3	49	6,36
215. Bhola station to Bhola Town Road (earth work) ..	8,92	8,58	..	34	8,92
216. Construction of Chittagong-Dohazari-Ramu-Arakan Road.	54,68	83,66	7,62	(c)	91,28
217. Improvement of Meherpur-Krishna Nagar Road ..	..	4,46	..	(c)	4,46
218. Sherpur-Jamalpur-Nalitabari Road	37,86	27,31	6,50	4,05	37,86
219. Improvement of Chorkhai-Atgram-Zakiganj Road	32,64	27,07	2,35	3,22	32,64
220. Jessore-Jhenaidah Road	60,00	13,73	1,34	44,93	60,00
221. Jessore-Narail Road	71,33	18,92	1,26	51,15	71,33
222. Birganj-Panchargar Road	83,58	28,06	9,40	46,12	83,58
223. Begumganj-Maizdi Road	4,89	6,72	7	(c)	6,79
224. Brahmanbaria-Nasirnagar Road (Sarail-Madhupur)	14,10	23,87	19,88	c)	43,75
225. Santahar-Naogaon-Mohadevpur-Patnitola-Dhamoirhat Road.	44,69	12,99	43	31,27	44,69
226. Border Road running East to West 75 miles in Garo Hills Foot.	47,40	25,16	3,80	18,44	47,40
227. Pabna-Nagarbari Road	87,56	27,24	12,37	47,95	87,56

(b) Revised estimates awaited.

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of part A of the Report (page 28).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimate.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
228. Saidpur-Rangpur-Dharagarh Road	1,37,48	30,05	4,56	1,02,87	1,37,48
229. Kurigram-Bhurangamari Road	11,87	5,03	50	6,34	11,87
230. Rajshahi-Natore Road	57,66	16,79	13,89	26,98	57,66
231. Dacca-Demrah Road	36,19	22,24	7,13	6,82	36,19
232. Demrah-Madabdi Road	53,28	36,10	15,31	1,87	53,28
233. Mirzapur-Tangail Road	1,17,92	45,49	13,51	58,92	1,17,92
234. Jessore-Khulna Road	81,00	42,06	43,04	(c)	85,10
235. Road from Narayanganj to New Jute Mill area on the Bank of the Lakhya river.	13,45	9,91	1,94	1,60	13,45
236. Improvement of Chittagong-Rangamati Road (Portions under Chittagong Hill Tracts Division).	1,23,09	29,47	1,06	92,56	1,23,09
237. Construction of Tongi Bridge	2,55	6,79	3	(c)	6,82
238. Dacca-Aricha-Faridpur Road	4,82,00	49,72	48,71	3,83,57	4,82,00
239. Tongi-Joydebpur Road	38,60	9,12	2,36	27,12	38,60
240. Adamjee Jute Mills to Demrah Road	18,79	12,22	94	5,63	18,79
241. Narsingdi-Madabdi Road	21,29	9,79	9,97	1,53	21,29
242. Construction of a diversion to Dacca-Narayanganj road bypassing the Dacca City.	6,93	9,53	..	(c)	9,53
243. Faridpur-Kamarkhali-Karipur *via* Madhukhali to Border Road.	36,12	9,84	..	26,28	36,12
244. Improvement of Juri-Sheola Road	18,14	5,14	..	13,00	18,14
245. Govindaganj-Chatak Road	11,67	12,51	46	(c)	12,97
246. Faridpur-Madaripur Road	1,09,24	9,18	..	1,00,06	1,09,24
247. Faridpur-Bhanga Road	82,95	15,08	8,90	58,97	82,95
248. Barisal-Madaripur Road	99,00	13,37	14,65	70,98	99,00
249. Magura-Faridpur Road (upto Jessore) Kamarkhali-Magura.	1,90,00	3,57	2,02	1,84,41	1,90,00
250. Chuknagar to Satkhira Road	1,10,00	3,00	2,50	1,04,50	1,10,00
251. Muladuli-Dasuria Road	12,00	2,84	1,32	7,84	12,00
252. Ullahpara-Shahazadpur Road	54,58	5,41	6,10	43,07	54,58
253. Natore-Muladuli Road	66,70	10,72	4,54	51,44	66,70
254. Rohanpur-Shivaganj-Nawabganj Road ..	67,40	3,33	25	63,82	67,40
255. Patnitola-Porsha *via* Sapahar Road	58,47	2,11	..	56,36	58,47
256. Rajshahi-Godagari Road	54,54	3,65	88	50,01	54,54
257. Darwani-Serajganj Road	6,68	1,90	51	4,27	6,68
258. Dinajpur-Fulbari *via* Ramsagar	30,49	14,73	8,50	7,26	30,49
259. Sanahat-Madarganj to meet Kurigram-Bhurungamari Road.	10,45	2,88	4	7,53	10,45

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of part A of the Report (page 28).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimate.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account.—*contd.*					
260. Rangpur-Rahabal Road	1,22,00	9,43	98	1,11,59	1,22,00
261. Jamalpur-Dhanua-Kamalpur Road	10,90	4,84	..	6,06	10,90
262. Fulbaria-Trisal-Tarail Road	1,30,26	16,06	10,59	1,03,61	1,30,26
263. Jamalpur-Madarganj Road	9,93	2,17	..	7,76	9,93
264. Nandail-Athrabari-Sadikona Road	4,05	1,49	..	2,56	4,05
265. Kodalia-Bholuka Road	21,43	5,89	11	15,43	21,43
266. Purbadhola-Jharia Road	6,73	2,18	..	4,55	6,73
267. Nalitabari-Bondar Road	3,10	1,89	..	1,21	3,10
268. Tangail-Porabari Road	21,50	6,99	3,78	10,73	21,50
269. Jamalpur-Madabpur (Bibarabari Road) ..	35,23	10,95	6,12	18,16	35,23
270. Dilalpur-Kathidi Road *via* Bajitpur and Sararchar	8,90	3,02	..	5,88	8,90
271. Sherpur-Chuakhali Road	3,23	1,25	..	1,98	3,23
272. Iswarganj-Kanurampur Road	20,50	5,57	..	14,93	20,50
273. Pearpur-Makla-Sherpur *via* Chandra kona Road ..	7,95	4,13	5	3,77	7,95
274. Kashba-Metanghar Road	4,89	2,85	5	1,99	4,89
275. Chittagong Trunk Road under Comilla Division (a)	(b) 6,81	16,77	5,37	(c)	22,14
276. Chhagalnaya-Muhuriganj Road	2,95	1,79	..	1,16	2,95
277. Moglabazar-Dhakadakshin Road	3,73	4,76	50	(c)	5,26
278. Madhabpur-Telipara Road	18,84	3,65	2,85	12,34	18,84
279. Biswanath-Rampasha Road	2,85	1,98	50	37	2,85
280. Golapganj-Bhadeswar Road	4,04	2,17	50	1,37	4,04
281. Zorwarganj-Karerhat-Sahbapur Road	21,47	8,48	..	12,99	21,47
282. Chittagong Trunk Road (Mily), Chittagong ..	7,87	3,55	4,85	(c)	8,40
283. Dantmara-Maizbhandar Road (M)	13,61	..	..	13,61	13,61
284. Nazirhat-Maizbhandar Road (M)	1,36	..	..	1,36	1,36
285. Fatikchari-Maizbhandar Road	3,47	..	..	3,47	3,47
286. Hathazari-Kumira Road	3,40	1,10	..	2,30	3,40
287. Chuadanga-Darsana Road	37,71	2,01	33	35,37	37,71
288. Improvement of the main road in the Chittagong Town.	7,27	5,95	..	1,32	7,27
289. Bongaon-Baramari Road	1,69	98	—1	72	1,69
290. Improvement of Jharia-Birisiri-Bejoypur Road ..	18,25	8,41	13	9,71	18,25
291. Improvement of Hathazari-Dantmara Road ..	13,61	1,13	..	12,48	13,61
292. Improvement of Feni-Chhagalnaya-Suvapur Road	51,34	28,55	13,59	9,20	51,34
293. Bogra-Rahabal Road	37,16	6,08	94	30,14	37,16

(b) Revised estimate awaited.

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of part A of the Report (page 28).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimate.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*concld.*					
294. Construction of Ghagra-Chandraghona Road ..	74,56	19,70	1,85	53,01	74,56
295. Bogra-Sherpur Road	24,15	4,31	1,39	18,45	24,15
296. Construction of Sewalock-Bandarban-Chinbuk Road	35,75	21,20	..	14,55	35,75
297. Rangamati-Mahalchari Road	6,55	3	..	6,52	6,55
298. Mahalchari-Khagrachari-Panchari Road	6,29	8	..	6,21	6,29
299. Muktagacha-Bancharum-Digpait Road ..	10,00	..	..	10,00	10,00
300. Kathiadi-Sambhuganj Road	1,67	78	..	89	1,67
301. Comilla-Chandpur Road	98,61	14,13	25,22	59,26	98,61
302. Teliapara-Shaistaganj Road	1,75,00	..	..	1,75,00	1,75,00
303. Road works to be executed through the agency of Pak-Italian Development Corporation Ltd.	7,55,00	..	..	7,55,00	7,55,00
304. Dinajpur Border Road	8,28	1,82	26	6,20	8,28
305. Improvement of Road from Thakurgaon Railway Station.	7,41	1,40	26	5,75	7,41
306. Circular Road connecting Eskaton Road ..	5,25	1,02	3,35	88	5,25
307. Topkhana-Dilkusha-Tayenbee Circular Road ..	3,90	3,11	4	75	3,90
308. Bhanga-Madaripur Road	1,18,00	1,84	3,76	1,12,40	1,18,00
309. Goalundo-Rajbari-Faridpur-Magura Road ..	1,90,00	4,01	12,66	1,73,33	1,90,00
310. Tejgaon-Tongi Road	2,67	1,77	1	89	2,67
311. Holy Family Hospital Road	1,68	1,29	..	39	1,68
312. Eskaton Road	3,54	1,68	3	1,83	3,54
313. Improvement of Cooli Road	(a)	..	1,79	..	1,79
314. Improvement of greater Dacca Road ..	(a)	..	4,84	..	484
315. Improvement of Brahmanbaria-Companiganj Road	(a)	..	1,00	..	1,00
316. Improvement of Narail-Bhatiapara Road ..	(a)	..	1,04	..	1,04
317. Kushtia-Jhenaidah Road	(a)	..	1,10	..	1,10
318. Improvement of Khulna-Jessore Road *via* Chuknagar	3,50	..	1,15	2,35	3,50
319. Kularhat-Dohazari Road	25,00	..	7,40	17,60	25,00
320. Ramu-Cox Bazar Road	3,71	..	4,94	..	4,94
321. Dacca-Chittagong Trunk Road (Fouzdarhat-Zorarganj)	33,15	..	11,65	21,50	33,15
Total 81.—Capital Account of Civil Works, etc. ..	57,83,56	17,40,79	5,33,90	41,12,80	63,87,49
81A.—Capital Outlay on Electricity Schemes—					
322. Chittagong Diesel Project	(a)	44,61	7,47	..	52,08
323. Siddhirganj Diesel Project	(a)	89,30	9,03	..	98,33
324. Goalpara Diesel Project	(a)	58,40	6,49	..	64,89

(a) Estimates not yet sanctioned.

(c) Excess over estimates.

APPENDIX A—*concld.*

Statement showing details of commitments referred to in paragraph 11 of part A of the Report (page 28).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1956-57.	Expenditure during the year.	Further liabilities as per sanctioned estimate.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
81A.—Capital Outlay on Electricity Schemes—*concld.*					
325. Siddhirganj Steam Project	(a)	34,72	45,02	..	79,74
326. Brahmanbaria Electric Supply	(a)	2,60	11	..	2,71
327. Chandpur Electric Supply	5,13	1,31	33	3,49	5,13
328. Chittagong Electric Supply	(a)	6,36	3,72	..	10,08
329. Dacca-Chittagong Power Inter-connection ..	(a)	2,02	13,40	..	15,42
330. Sirajganj Electric Supply	(a)	46	1	..	47
331. Rajshahi Electric Supply	(a)	1,29	1,11	..	2,40
332. Dinajpur Electric Supply	(a)	45	1,71	..	2,16
333. Khulna Electric Supply	(a)	3	2,15	..	2,18
334. Jessore Electric Supply	(a)	..	2,47	..	2,47
335. Goalpara Steam Station	(a)	2,24	14,13	..	16,37
Total—81A.—Capital Outlay on Electricity Schemes ..	5,13	2,43,79	1,07,15	3,49	3,54,43
Total Commitments	1,10,06,29	33,94,05	11,90,51	74,70,16	1,20,54,72

(a) Estimates not yet sanctioned.

APPENDIX B.

Statement showing the outstanding instalments in respect of loans granted by the Provincial Government to (a) Municipalities and (b) District and other Local Fund Committees as they stood on 31st March, 1958.

Serial No.	Name of the Municipality, District Board, etc.	Year of loan sanctioned.	Amount of loan sanctioned.	Opening balance on 1st April, 1957.	Amount recovered during the year.	Balance as on 31st March, 1958.	Amount falling due (including interest) but not realised during the year.	Amount and year in which the instalment showing in column 8 has actually been recovered.	Number of outstanding instalments.
1	2	3	4	5	6	7	8	9	10
	(a) Municipalities.		Rs.	Rs.	Rs.	Rs.	Rs.		
1	Chandpur	1931-32	31,000	8,543	1914	6,629	15,269	1,214 in 1958-59	8 yearly.
2	Do.	1940-41	46,000	35,310	..	35,310	23,119	..	9 ,,
3	Do.	1941-42	22,000	18,300	..	18,300	13,348	..	10 ,,
4	Do.	1942-43	27,000	22,459	..	22,459	14,743	..	9 ,,
5	Do.	1951-52	35,000	35,000	..	35,000	14,000	..	6 ,,
6	Comilla	1949-50	25,000	25,000	..	25,000	17,680	..	16 half yearly.
7	Do.	1951-52	23,000	23,000	..	23,000	12,024	..	12 ,,
8	Cox's Bazar ..	1947-48	50,000	50,000	..	50,000	23,750	..	1 yearly.
9	Dacca	1928-29	80,000	33,683	..	33,683	28,906	..	10 half yearly.
10	Do.	1945-46	90,000	72,802	..	72,802	58,650	..	5 yearly.
11	Do.	1946-47	1,00,000	1,00,000	..	1,00,000	1,18,750	..	1 instalment (full amount).
12	Do.	1947-48	1,00,000	80,000	..	80,000	80,000	..	,,
13	Do.	1948-49	75,000	65,000	..	65,000	79,625	..	,,
14	Do.	1949-50	2,00,000	75,529	..	75,529	89,691	..	,,
15	Do.	1951-52	30 000	30,000	..	30,000	35,625	..	1 ,,
16	Do.	1951-52	2,03,017	1,85,911	17,748	1,68,163	98,878	24,720 in 1958-59	3 yearly
17	Do.	1952-53	2,00,000	1,66,038	18,126	1,47,912	48,705	24,352 in 1958-59	2 ,,
18	Do.	1953-54	94,800	88,875	6,147	82,728	21,108	9,486 in 1958-59	3 half yearly.
18A	Do.	1956-57	97,125	97,125	..	97,125	8,538	..	2 ,,
19	Mymensingh ..	1935-36	50,000	23,215	..	23,215	33,971	..	19 ,,
20	Do.	1937-38	10,000	5,675	..	5,675	6,793	..	19 ,,
21	Do.	1936-37	60,000	14,588	..	14,588	21,988	14,588 in 1958-59-60	11 ,,
22	Do.	1943-44	18,970	13,476	..	13,476	18,025	—	No of instalment expired.

APPENDIX B—*concld.*

Statement showing the outstanding instalments in respect of loans granted by the Provincial Government to (a) Municipal and (b) District and other Local Fund Committees as they stood on 31st March, 1958.

Serial No.	Name of the Municipality, District Board, etc.	Year of loan.	Amount of loan sanctioned.	Opening balance on 1st April, 1957.	Amount recovered during the year.	Balance as on 31st March, 1958.	Amount falling due (including interest) but not realised due the year.	Amount and year in which instalment showing in Col. 8 have actually been recovered.	Number of outstanding instalments.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs,	Rs.	Rs-		
23	Patuakhali. ..	1925-26	11,000	3,647	..	*3,647	4,979	*The balance of loan amounting to Rs.3,647 has been written off by the Government of East Pakistan in 1958-59.	
24	Do.	1954-55	50 000	50,000	..	50,000	14,910	..	3 yearly.
25	Sylhet.	1917-18	90,000	5,576	..	5,576	8,612	..	6 „
26	Do.	1950-51	37,000	37,000	..	37,000	46,865	40,364 in 1958-59-60	2 instalments (in full) which has already been expired.
	District and Local Boards.								
1	Dacca.	1946-47	48,000	48,000	..	48,000	10,400	Terms and conditions of repayment are still under consideration of Government.	
2	Dinajpur	1952-53	1,00,000	1 00,000	..	1,00,000	..	These loans will be adjusted against the dues which the Boards will ultimately receive after final adjustment between the Government of East Pakistan and West Bengal.	
3	Jessore.	1951-52	50,000	50,000	..	50,000	..		
4	Faridpur. ..	1948-49	2,00,000	1,60,000	..	1,60,000	1,04,000	..	4 yearly.
5	Do.	1953-54	2,00,000	2,00,000	..	2,00,000	73,058	..	3 „
6	Khulna.	1951-52	1,00,000	85,000	..	85,000	66,500	..	10 half yearly.
7	Do.	1951-52	1,00,000	95,000	..	95,000	50,122	..	6 „
8	Do.	1951-52	1,50,000	1,42,500	..	1,42,500	82,298	..	6 „
9	Habiganj Local Board. ..	1946-47	50,000	46,321	1,827	44,494	33,112	7,334 in 1958-59-60	9 yearly.
10	Do.	1952-53	30,000	30,000	..	30,000	36,167	..	3 yearly (already expired.

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